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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1950



CITY OF BOSTON
PRINTING DEPARTMENT
1951

City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1950



CITY OF BOSTON
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1951

Boston City Messenger
May 22, 1958

CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 1, 1951.

HON. JOHN B. HYNES,
Mayor of the City of Boston.

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1950, and ended December 31, 1950, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which took place during 1950.

Cash Operations

The accounts and records for the year 1950, when closed, indicated that actual expenditures for ordinary maintenance and operation requirements exceeded the total of tax and ordinary revenue receipts by \$4,623,341.11. As indicated in Exhibit B-2, where the various elements contributing to this operating deficit are shown, the most important factor was a reduction of roughly \$3,000,000.00 in the amount of actual payments received from the State as compared with the original estimates certified to the Assessors and used in the determination of the tax rate.

Debt Operations

During 1950, the net over-all debt of the city was reduced \$904,137.76. The details of this decrease are shown in the following table:

	DECEMBER 31, 1949	DECEMBER 31, 1950	DECREASE
FUNDED DEBT			
Rapid Transit	\$53,748,500.00	\$52,748,500.00	1,000,000.00
General Improvements	26,358,000.00	29,735,000.00	3,377,000.00*
Traffic Tunnel	19,550,000.00	15,550,000.00	4,000,000.00
Traffic Tunnel Retirement	16,045,000.00	16,045,000.00	—
Veterans' Housing	13,725,000.00	14,755,000.00	1,030,000.00*
M.T.A. Deficit	10,150,000.00	9,135,000.00	1,015,000.00
Welfare and Relief	6,832,000.00	4,022,000.00	2,810,000.00
Overlay Funding	3,491,000.00	2,492,000.00	999,000.00
Suffolk County	845,000.00	738,000.00	107,000.00
Water	192,000.00	156,000.00	36,000.00
	<u>\$150,936,500.00</u>	<u>\$145,376,500.00</u>	<u>\$5,560,000.00</u>
UNFUNDED DEBT			
Revenue Anticipation	10,000,000.00	10,000,000.00	—
	<u>\$160,936,500.00</u>	<u>\$155,376,500.00</u>	<u>\$5,560,000.00</u>
Less Sinking Funds	75,494,064.07	70,838,201.83	4,655,862.24
Net Over-All Debt	<u>\$85,442,435.93</u>	<u>\$84,538,298.17</u>	<u>\$904,137.76</u>

*Increase.

As indicated in Schedule E-2, funded debt totaling \$9,000,000.00 was issued in 1950 for six objects or purposes. At the same time, payments on outstanding debt totaling \$14,560,000.00 were made under thirty headings. Of the debt issued, \$5,500,000.00 covered projects involving Permanent Housing for Veterans of World War II and construction of public ways. In addition, \$1,000,000.00 was issued in connection with the construction of the viaduct which will join the mainland and Long Island on which the hospital for chronic diseases is located.

Departmental Maintenance Expenditures

Departmental expenditures chargeable to budget appropriations during 1950 totaled \$111,833,951.24, an increase of \$5,582,846.72 over similar expenditures in 1949. The following table reflects a two-year comparison of budget expenditures:

	1949	1950
Personal Service	\$63,835,595.16	\$67,574,101.00
Welfare Payments	15,081,019.05	17,639,562.43
Contractual Services	13,403,800.07	12,080,148.61
Supplies	6,068,169.81	6,695,481.55
Non-Contributory Pensions and Annuities	2,833,601.46	3,002,872.80
Equipment	2,383,314.76	2,098,932.26
Veterans' Services	907,203.96	1,361,153.24
Materials	792,327.57	598,031.58
State-Boston Retirement Fund	351,158.16	350,394.00
Claims, etc.	466,771.24	215,667.12
Workmen's Compensation	74,674.44	104,883.70
Militia and Army	28,816.69	30,299.38
Incidentals and Miscellaneous	24,652.15	72,353.13
Relocating Buildings, East Boston District	—	10,070.44
	<u>\$106,251,104.52</u>	<u>\$111,833,951.24</u>

The principal factors contributing to increased departmental maintenance expenditures are as follows:

1. Full year cost of general salary increases to city, school and county employees granted July 1, 1949, and, therefore, effective in that year for only six months.
2. Increase in number of cases being aided by the Public Welfare and Veterans' Services Departments.
3. Increased costs for supplies due to inflationary spiral.

Miscellaneous Operations

Water service receipts during 1950 exceeded expenditures by \$320,072.61. This surplus will be applied in 1951, in accordance with the provisions of chapter 324 of the Acts of 1914, to the payment of outstanding debt of the city, thus reducing in a like amount the burden on the taxpayers in the current year for debt redemption.

In the twelve months ended December 31, 1950, the Sumner Traffic Tunnel was operated at a profit of \$565,966.64. These excess receipts will be paid over to the Sinking Funds Commission under the provisions of chapter 361 of the Acts of 1945 to be used for the ultimate redemption of Traffic Tunnel Retirement bonds.

On December 31, 1950, collections of 1950 taxes represented 90.825 per cent of the total levy, which is the best collection record recorded in recent years.

Conclusion

During the fiscal year 1950, all known obligations of the city were either paid in full or adequate reserves were established to provide for their ultimate payment. All funded and temporary debt obligations were paid as they matured. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected in the receipts of the city until collected.

Respectfully,

CHARLES J. FOX,

City Auditor and Auditor of the County of Suffolk.

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SECTION A
CONSOLIDATED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1950

ASSETS	Total
Cash on hand and in depositories	\$21,035,125.00
Taxes Receivable	10,552,083.95
Accounts Receivable	8,160,852.03
Recoverable Expenditures	12,484,352.41
Bonds Authorized and Unissued	23,600,000.00
Assessments Apportioned but not due	389.35
Investments	154,927,354.13
Amount to be provided for Retirement of Debt	74,628,799.69
Total	<u>\$305,388,956.56</u>

LIABILITIES, RESERVES AND SURPLUS	
Temporary Loans	\$10,000,000.00
Appropriation Balances	12,721,441.39
Warrants Payable	2,802,856.70
Debt due and unpaid	114,000.00
Revenues available when collected	8,252,707.48
Trust Funds	84,762,501.56
Improvements authorized	23,600,000.00
Bonds Payable	145,376,500.00
Reserves	8,833,271.55
Surplus	8,925,677.88
Total	<u>\$305,388,956.56</u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1950

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$2,213,834.30	\$5,926,889.71	\$6,805,066.45	\$766,030.09	\$5,323,304.45
10,552,083.95				
2,168,770.22	5,254,585.88		715,579.92	21,916.01
12,484,352.41				
		23,600,000.00		
389.35				
			70,164,852.57	84,762,501.56
			74,628,799.69	
<u>\$27,419,430.23</u>	<u>\$11,181,475.59</u>	<u>\$30,405,066.45</u>	<u>\$146,275,262.27</u>	<u>\$90,107,722.02</u>
\$10,000,000.00				
4,732,734.31	\$829,999.40	\$6,805,066.45		\$353,641.23
	2,802,856.70			
	114,000.00			
2,260,625.67	5,254,585.88		\$715,579.92	21,916.01
				84,762,501.56
		23,600,000.00		
			145,376,500.00	
1,910,966.50	1,859,961.00		92,680.83	4,969,663.22
8,515,103.75	320,072.61		90,501.52	
<u>\$27,419,430.23</u>	<u>\$11,181,475.59</u>	<u>\$30,405,066.45</u>	<u>\$146,275,262.27</u>	<u>\$90,107,722.02</u>

EXHIBIT A-2
City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1950

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1950	\$15,991,744.41	\$3,878,710.25	\$1,841,839.81
RECEIPTS AND TRANSFERS			
Taxes	96,068,168.28	62,064,667.04	23,854,813.25
Tax Titles and Possessions	403,150.16	403,150.16	
Departmental Revenues — Regular	19,190,826.12	17,287,447.89	1,903,378.23
Revenues Reserved for Special Objects	9,599,454.65		257,077.41
Distributions by Commonwealth	10,153,635.75	9,847,448.99	306,186.76
Revenue Anticipation Loans	55,000,000.00	55,000,000.00	
Federal Grants	9,098,502.79		
Sinking Fund Commission Payments	5,846,536.67		
Metropolitan Transit District Debt Requirements	1,967,897.70		
Trust Fund Income, etc.	1,783,002.23		
Revenue Departments	7,566,949.64		
Loans for Permanent Improvements	9,000,000.00		
Total Receipts	\$225,678,123.99	\$144,602,714.08	\$26,321,455.65
Transfers and Adjustments	4,189,555.69	450,947.54	28,000.00
Total Receipts and Transfers	\$229,867,679.68	\$145,053,661.62	\$26,349,455.65
Cash Funds Available for Payments in 1950	\$245,859,424.09	\$148,932,371.87	\$28,191,295.46
EXPENDITURES AND TRANSFERS			
Departmental Operating Expenses	\$111,483,557.24	\$86,195,533.40	\$25,288,023.84
Debt Redemption and Interest Payments	16,474,027.20		
State Tax and Assessments	64,958.29	64,958.29	
Metropolitan District Assessments	1,542,847.00	1,363,600.93	
Metropolitan Transit Authority Charges	1,282,860.49	1,282,860.49	
Boston Retirement System	2,183,196.75	2,183,196.75	
State-Boston Retirement System Pension Fund	350,394.00	350,394.00	
Refunds	3,172,087.95	3,171,282.95	
Summer Traffic Tunnel Excess Receipts Paid to Sinking Fund Commission	586,754.06		
Payments from Special Reserved Accounts	8,277,713.37		19,004.04
Revenue Departments	4,789,293.81		
Metropolitan Water Assessment	1,661,063.28		
Revenue Anticipation Loans	55,000,000.00	55,000,000.00	
Federal Grants	8,903,876.72		
Rapid Transit Interest and Sinking Funds	2,002,582.53		
Capital Outlays	7,183,345.44		
Trust Fund Income, etc.	1,759,326.60		
Warrants Payable — 1949	2,563,408.68		
Total Expenditures	\$229,281,293.41	\$149,611,826.81	\$25,307,027.88
Transfers and Adjustments	1,278,698.99	17,204.35	
Total Expenditures and Transfers	\$230,559,992.40	\$149,629,031.16	\$25,307,027.88
Cash Balances, December 31, 1950	\$15,299,431.69	— \$696,659.29	\$2,884,267.58

EXHIBIT A-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1950

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
Debt and Interest Requirements	Maintenance	Debt and Interest Requirements		
\$23,931.51	\$5,186,417.93	\$72,556.90	\$4,657,517.41	\$330,770.60
10,148,687.99				
32,934.00	9,037,097.24	91,451.52	180,894.48	
1,565,749.17	9,098,502.79	4,280,787.50 1,967,897.70		1,783,002.23
	5,132,519.04	2,434,430.60	9,000,000.00	
\$11,747,371.16 632,547.10	\$23,268,119.07 *2,928,061.05	\$8,774,567.32	\$9,180,894.48 150,000.00	\$1,783,002.23
\$12,379,918.26	\$26,196,180.12	\$8,774,567.32	\$9,330,894.48	\$1,783,002.23
\$12,403,849.77	\$31,382,598.05	\$8,847,124.22	\$13,988,411.89	\$2,113,772.83
\$12,191,669.70		\$4,282,357.50		
179,246.07				\$805.00
6,707.99	\$8,160,549.82 3,915,321.31 687,359.24 8,903,876.72	586,754.06 91,451.52 873,972.50 973,704.04 2,002,582.53	\$7,183,345.44	1,759,326.60
	2,563,408.68			
\$12,377,623.76	\$24,230,515.77 1,261,494.64	\$8,810,822.15	\$7,183,345.44	\$1,760,131.60
\$12,377,623.76	\$25,492,010.41	\$8,810,822.15	\$7,183,345.44	\$1,760,131.60
\$26,226.01	\$5,890,587.64	\$36,302.07	\$6,805,066.45	\$353,641.23

* Includes \$2,802,856.70 Warrants Payable and \$108,000.00 Debt drawn for and unpaid.

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1950

General Revenue Funds:

City Budget		\$2,122,444.63
County Budget		68,625.55
School Budget	\$2,464,660.92	
Schools — Unexpended appropriation balances	419,606.66	
		<u>2,884,267.58</u>
City Debt Requirements, Interest	\$8,250.00	
City Loans, Redemption of	17,976.01	
		<u>26,226.01</u>
Park, South End District		10,282.25
Playground, West Roxbury District		11,000.00
Cemetery Division, Maintenance and Improvement of		5,494.95
Parking Meters, Acquisition and Installation of		24,000.00

Free Cash:

Temporary Loans Outstanding, December 31, 1950	\$10,000,000.00	
Cumulative Cash Deficit, December 31, 1950	12,747,707.59	
		<u>\$2,747,707.59</u>
State Assessments, 1950 (Net Underestimate)	190,799.08	
		<u>— 2,938,506.67</u>
Total General Revenue Funds Cash (Exhibit A-1)		\$2,213,834.30

Special Revenue Funds:

Income Departments:

Water Service	\$512,431.41	
Water Service, Sale of Property	17,200.00	
Water Service, Deposit Account	54,580.00	
Printing Department	117,410.71	
House of Correction, Industries	14,172.26	
Sumner Traffic Tunnel	117,513.75	
		<u>833,308.13</u>
Rapid Transit Interest and Sinking Fund Account		34,703.32
Traffic Tunnel Retirement Loan, Interest		1,598.75

Federal Grants:

Public Welfare Department:

Old Age Assistance	\$9,870.66	
Old Age Assistance — Administrative Expenses	79,499.22	
Aid to Dependent Children	126,946.45	
Aid to Dependent Children—Administrative Expenses	113,162.11	
		<u>\$329,478.44</u>

Hospital Department:

Cadet Nursing Program	\$5,639.71	
Veterans' Training	11,512.28	
		<u>17,151.99</u>
		346,630.43

Miscellaneous:

Blue Cross Deductions	\$33,763.60	
Collecting Department, Suspense Account	1,173.27	

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1950

Miscellaneous (*Concluded*):

Debt Drawn for but Unpaid	\$114,000.00	
Duplicates and Overpayments	162,600.40	
Interest Tailings	3,603.75	
Park Department, Suspense Account	4,553.71	
Payroll Tailings Account	60,385.28	
Credit Unions Deductions	81,775.00	
Sales of City Property — General	12,592.88	
Sales of City Property — Schools	91,158.42	
Street Openings Account	47,838.86	
Tellers' Adjustment Account	660.26	
Unclaimed Money	2,911.30	
Payroll Deductions for Purchase of War Bonds	125,894.39	
Unliquidated Reserves — 1950 and Prior	283,880.06	
Withholding Tax Deductions	756,275.71	
Special Guarantee Deposit Account	1,600.00	
Warrants Payable	2,802,856.70	
Parking Facilities Fund	1,132.20	
Parking Meter Fees	121,993.29	
		\$4,710,649.08
Total Special Revenue Funds Cash (Exhibit A-1)		\$5,926,889.71

Capital Improvement Funds:

Boston Traffic Commission:		
Automatic Traffic Control Signals in Various Sections of the City	\$214,884.39	
Construction of Buildings and Original Equipment and Furnishings thereof		29.27
Fire Department:		
Construction and Reconstruction of Buildings and Original Equipment and Furnishings thereof	363,035.39	
Hospital Department:		
Construction of Buildings, Acquisition of Land, etc.	3,749.77	
Construction of Buildings and Original Equipment and Furnishings thereof	244,683.69	
Sanatorium Division:		
Construction of Buildings and Original Equipment and Furnishings thereof	4,128.48	
Long Island Hospital:		
Construction of Buildings and Original Equipment and Furnishings thereof	50,936.34	
Long Island Viaduct, Construction of	180,570.73	
Library Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	218,308.03	
Park Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	344,700.95	
Public Welfare Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	569,291.76	

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1950

Capital Improvement Funds (Concluded):

Public Works Department:

Bridges, Construction of	\$421,189.41
Construction of Buildings and Original Equipment and Furnishings thereof	50,000.00
Public Ways, Construction of	1,741,353.40
Sewerage Works	559,987.85

Miscellaneous:

City of Boston Parking Facilities	747,182.13
Departmental Equipment	22,703.74
Permanent Housing for Veterans of World War II	1,032,605.51
Voting Machines	4,307.22
Traffic Tunnel	31,418.39

Total Capital Improvement Funds Cash (Exhibit A-1)	\$6,805,066.45	
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Sinking Funds:

Rapid Transit Debt	\$16,221.05
Traffic Tunnel Debt	659,307.52
Moneys for Reduction of Debt	90,501.52

Total Sinking Fund Cash (Exhibit A-1)	766,030.09	
---	------------	--

Trust Funds:

Appropriation Balances	\$353,641.23
Balances held for Investment	380,833.99
	\$734,475.22

Retirement Board Funds	4,552,380.94
Teachers' Retirement Fund	8,783.49
Permanent School Pension Fund	3,929.54
Franklin Fund	23,735.26

Total Trust Funds Cash (Exhibit A-1)	5,323,304.45	
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Total Cash Balance (Exhibit A-1)	<u>\$21,035,125.00</u>	
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Total Cash Balance (as above)	\$21,035,125.00	
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Less: Sinking Funds	\$766,030.09
Trust Funds in Treasurer's Custody	4,969,663.22

5,735,693.31

Operating Cash Balance (Exhibit A-2)	<u>\$15,299,431.69</u>	
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SECTION B
GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET — GENERAL REVENUE FUNDS
December 31, 1950

ASSETS	
Cash in Treasury	\$2,213,834.30
Accounts Receivable:	
Taxes:	
Levies of 1942 and Prior	\$76,859.99
Levy of 1943	53,886.24
Levy of 1944	32,828.80
Levy of 1945	44,838.83
Levy of 1946	165,272.71
Levy of 1947	304,598.91
Levy of 1948	458,703.11
Levy of 1949	1,064,583.27
Levy of 1950	8,259,045.99
	10,460,617.85
Taxes — Chap. 59, Section 5A	91,466.10
Motor Vehicle Excise Taxes:	
Levies of 1949 and Prior	\$569,357.20
Levy of 1950	667,347.71
	1,236,704.91
Special Assessments:	
Moth Taxes:	
Levies of 1946 and Prior	3.00
Added to Taxes:	
Sidewalk 1950 and Prior	1,498.28
Unapportioned:	
Sidewalk 1950 and Prior	6,292.29
Assessments Apportioned but not due:	
Sidewalk	389.35
Departmental Commitments:	
City	\$879,597.42
County	21,461.54
Public Service Enterprises	23,212.78
	924,271.74
Overlay Deficit Funding Account	12,293,553.33
State Assessments, 1950 (Net Underestimates)	190,799.08
Total	\$27,419,430.23

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET—GENERAL REVENUE FUNDS
DECEMBER 31, 1950

LIABILITIES AND RESERVES

Temporary Loans:

In Anticipation of Revenue	\$10,000,000.00
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Appropriation Balances:

City Budget	\$2,173,221.83	
County Budget	68,625.55	
School Budget	2,464,660.92	
Debt Requirements	26,226.01	
		4,732,734.31

Reserved Accounts:

Taxes — To be refunded	\$495,574.20	
Tax Titles — To be refunded	1,847.43	
		497,421.63

Revenues Available When Collected:

Motor Vehicle Excise Taxes	\$1,236,704.91	
Taxes — Chap. 59, Section 5A	91,466.10	
Special Assessments	8,182.92	
Departmental Commitments	924,271.74	
		2,260,625.67

Overlay Reserved for Abatements:

Levy of 1950	1,413,544.87
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Surplus Receipts (Available for appropriation):

School Committee	419,606.66
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Surplus Revenue (See Schedule B-5)	8,095,497.09
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Total	\$27,419,430.23
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EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Receipts and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1950

REVENUES

	Adjusted Tax Levy Estimate	Actual Receipts		
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts.....			\$15,713,042.11	
Less:— Revenues Credited to Appropriations.....		\$494.98		
Refunds.....		46,892.83	47,387.81	
	\$15,729,962.65			\$15,665,654.30
County Departments — Actual Receipts.....			\$812,773.57	
Less:— Refunds.....			9,631.76	
	550,000.00			803,141.81
Boston Housing Authority.....	500,000.00			582,580.38
Courthouse Maintenance.....	150,000.00			156,317.00
Excise Tax on Foreign Ships.....	13,000.00			13,333.33
	\$16,942,962.65			\$17,221,026.82
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts.....			\$1,808,378.23	
School Surplus — January 1, 1950.....			830,315.93	
			\$2,638,694.16	
Less:— Damages by Dogs, etc.....			19,004.04	
			\$2,619,690.12	
Add:— Deficit in Estimated Receipts.....			50,807.77	
	2,670,497.89			2,670,497.89
REAL AND PERSONAL PROPERTY TAXES:				
Collections in Advance of 1950 Assessment.....			\$89,779,339.50	
Collections on Prior Years' Assessments.....			3,791,685.33	
			\$93,571,024.83	
Less:— Refunds.....			3,100,735.40	
	95,861,414.10			90,470,289.43
POLL TAXES:				
Collections on 1950 Assessments.....			\$310,798.00	
Collections on Prior Years' Assessments.....			42,185.12	
	508,116.00			352,983.12
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1950 Assessments.....			\$1,120,485.98	
Collections on Prior Years' Assessments.....			987,316.11	
			\$2,107,802.09	
Less:— Refunds.....			13,292.55	
	2,000,000.00			2,094,509.54

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1950

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments		
CITY MAINTENANCE:				
Gross Expenditures.....			\$80,880,755.42	
Balances Credited to 1951 Appropriations.....			2,173,221.83	
			\$83,053,977.25	
Trust Fund Income Appropriated for Maintenance.....		\$243,278.47		
Balances Carried Forward from 1949.....		2,131,289.32		
Revenue Credited to Appropriations.....		154.98		
			2,374,722.77	
Actual Tax Levy Estimate.....	\$81,283,744.52			
Add:— Net Transfers to.....	144,802.26			
		\$81,428,546.78		\$80,679,254.48
COUNTY MAINTENANCE:				
Gross Expenditures.....			\$5,665,171.98	
Balances Credited to 1951 Appropriations.....			68,625.55	
			\$5,733,797.53	
Balances Carried Forward from 1949.....			130,163.04	
Actual Tax Levy Estimate.....	\$5,620,893.98			
Add:— Net Transfers to.....	51,993.39			
		5,672,887.37		5,603,634.49
SCHOOL MAINTENANCE:				
Gross Expenditures.....			\$25,288,023.84	
Balances Credited to 1951 Appropriations.....			2,464,660.92	
Unexpended Balances Available for 1951 Appropriations.....			470,414.43	
			\$28,223,099.19	
Balances Carried Forward from 1949.....		\$1,011,523.88		
Income Appropriated for Maintenance.....		257,077.41		
Pension Revenue from State.....		306,186.76		
Permanent School Pension Fund.....		95,000.00		
			1,669,788.05	
Actual Tax Levy Estimate.....	\$26,550,986.14			
Add:— Net Transfers to.....	2,325.00			
		26,553,311.14		26,553,311.14
DEBT REQUIREMENTS:				
Gross Expenditures.....			\$12,191,669.70	
Balances Credited to 1951 Appropriations.....			26,226.01	
			\$12,217,895.71	
Balances Carried Forward from 1949.....		\$23,931.51		
Receipts from Sinking Fund Commission.....		1,565,409.17		
Transfer from Water Receipts (Surplus).....		632,547.10		
Revenue Credited to Appropriations.....		340.00		
			2,222,227.78	
Actual Tax Levy Estimate.....	\$10,006,507.22			
Add:— Net Transfers to.....	26,226.01			
		10,032,733.23		9,995,667.93

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1950

REVENUES

	Adjusted Tax Levy Estimate	Actual Receipts
TAX TITLES — (General Revenue):		
Actual Receipts.....		\$255,455.16
Less: — Refunds.....	—	415.41
		\$255,039.75
TAX POSSESSIONS.....	—	147,695.00
INCOME TAX.....	\$5,541,858.17	4,753,547.77
CORPORATION TAX.....	6,262,323.81	4,159,545.87
MEAL TAX (Old Age Assistance).....	283,461.47	306,806.58
OVERLAY DEFICIT FUNDING ACCOUNT, ACTS OF 1950.....	—	2,000,000.00
OFF-STREET PARKING RENTALS.....	—	160,798.36
EXCESS AND DEFICIENCY CREDITS.....	—	26,069.68
MISCELLANEOUS REVENUES:		
Town of Brookline.....	—	1,719.90
Reimbursement for Loss of Taxes on State-Owned Land.....	200,033.97	136,094.90
Taxes from State.....	—	14,130.40
State Boxing Commission.....	—	3,959.12
Taxes — Chapter 59, Section 5A.....	—	7,174.61
Gas and Electric Franchise.....	36.01	—
Chapter 804, Acts of 1949.....	\$3.80	—
TRANSFERS FROM OTHER FUNDS:		
Unliquidated Reserves.....	11,947.54	11,947.54
Accrued Interest on Permanent Loans.....	8,250.00	8,250.00
Premium on Permanent Loans.....	17,976.01	17,976.01
Sales of City Property — General.....	34,000.00	34,000.00
Parking Meter Fees.....	180,000.00	180,000.00
Sales of City Property — Schools.....	28,000.00	28,000.00
Total.....	\$130,552,961.42	\$125,062,062.29
Income and Credits Utilized in the Tax Levy.....	\$130,552,961.42	
Actual Maintenance Receipts.....		125,062,062.29
Excess of Estimated Receipts over Actual.....		\$5,490,899.13
Tax Levy Appropriations and Warrants.....	\$130,552,961.42	
Actual Expenditures.....		129,685,403.40
Unexpended Balance.....		\$67,558.02
Operating Deficit — 1950.....		\$4,623,341.11

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1950

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments	
PENSION ACCUMULATION FUND:			
Gross Expenditures.....		\$2,183,196.75	
Less:— Pension Revenue from State.....		331,177.75	
	\$1,852,019.00		\$1,852,019.00
STATE ASSESSMENTS:			
Actual Expenditures.....		\$64,958.29	
Add: — Reserve for Underestimate — 1949.....		697.69	
Less: — Reserve for Underestimate — 1950.....		\$65,655.98	
	62,497.17	3,158.81	62,497.17
METROPOLITAN DISTRICT ASSESSMENTS:			
Actual Expenditures.....		\$1,542,847.00	
Add: — Reserve for Underestimate — 1949.....		126,578.03	
Less: — Reserve for Underestimate — 1950.....		\$1,669,425.03	
	1,516,739.66	152,685.37	1,516,739.66
METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS:			
Actual Expenditures.....		\$1,282,860.49	
Add: — Reserve for Underestimate — 1949.....		131,494.59	
Less: — Reserve for Underestimate — 1950.....		\$1,414,355.08	
	1,379,400.18	34,954.90	1,379,400.18
OVERLAY DEFICIT FUNDING ACCOUNT, ACTS OF 1950.....	2,000,000.00		2,000,000.00
TRANSFERS TO OTHER FUNDS:			
City Record, Publication of.....	17,204.35		17,204.35
Excess and Deficiency.....	25,675.00		25,675.00
TRANSFERS FROM SPECIAL FUNDS:			
Unliquidated Reserves.....	11,947.54		
Total.....	\$130,552,961.42		\$129,685,403.40

Accumulated Deficit, January 1, 1950.....	\$8,124,366.48
Add: — Operating Deficit — 1950.....	4,623,341.11
Accumulated Deficit, December 31, 1950.....	\$12,747,707.59

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1950

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
General Government				
Mayor, Office Expenses			\$123,856.00	
City Council			150,246.00	
City Council Proceedings			16,200.00	
Election Department			465,682.93	
Auditing Department	\$70.66		165,027.61	
Central Payroll Division	500.00		48,022.46	
Budget Department			41,211.00	
Position Classification and Pay Plan, Establishment of				
Assessing Department	9.03		565,410.48	
Collecting Department			193,445.39	
Treasury Department			169,160.12	
Supply Department			96,064.16	
Sinking Funds Department			3,725.00	
Law Department			416,021.61	
City Clerk Department			79,882.12	
Preservation and Care of Old Records and Papers	546.09			
City Documents			28,000.00	
Registry Department			116,340.92	
Statistics Department			23,725.00	
City Planning Board			40,138.15	
Board of Zoning Adjustment	819.94		700.00	
Development of Master Planning Programs			15,000.00	
Public Buildings Department	338.00		964,009.90	
Boston Retirement Board			36,383.74	
State-Boston Retirement System, Expense Fund			48,238.61	
State-Boston Retirement System, Pension Fund			250,394.00	
Military Service Credit Fund			100,000.00	
Finance Commission			60,000.00	
Administrative Survey	7,144.91			
Conventions and Entertainment of Distinguished Guests			40,400.00	
Public Celebrations		\$154.98	84,700.00	
Public Works Department:				
Central Office			48,564.00	
Automotive Division			456,996.00	
Public Safety				
Police Department			10,278,533.00	
Fire Department	181,770.55		8,563,005.00	
Electrical Inspection Division			135,062.38	
Building Department			378,911.02	
Board of Appeal			22,513.70	
Board of Examiners			6,788.40	
Unsafe Buildings, Securing, Removing, etc.	66,413.31			
Weights and Measures Department			76,582.00	
Licensing Board			89,172.00	
Civil Defense Activities				
Highways				
Public Works Department:				
Bridge Service			784,134.97	
Bridges, Construction of	4,236.59			
Bridges, Repairs, etc.	99,215.95		350,000.00	
Lighting Service			1,162,460.86	
Paving Service			1,244,484.00	
Reconstruction of Streets	18,076.71		200,000.00	
Sidewalks, Construction and Reconstruction of	4,530.60		110,000.00	
Street Signs	3,534.32		5,000.00	
Public Ways, Construction of	592.11		160,500.00	
Snow Removal	8,785.85		400,000.00	
Street Laying-Out Department			206,648.13	
Boston Traffic Commission			489,633.29	
Parking Meters, Acquisition and Installation of				
Park Department:				
Reconstruction and Repair of Parkways and Roadways	3,303.06		90,000.00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1951
\$21,031.27		\$144,887.27	\$139,763.54	\$3,185.64	\$142,949.18	\$1,938.09	
		150,246.00	148,191.24	1,171.99	149,363.23	882.77	
1,800.00		18,000.00	13,981.51	3,844.62	17,826.13	173.87	
	\$594.88	465,088.05	411,963.22	28,778.74	440,741.96	24,346.09	
1,500.00	340.87	166,257.40	162,784.07	1,874.03	164,658.10	1,599.30	
	1,500.00	47,022.46	42,324.25	3,032.31	45,356.56	1,665.90	
	3,000.00	38,211.00	28,567.92	7,848.30	36,416.22	1,794.78	
50,000.00		50,000.00					\$50,000.00
	10,000.00	555,419.51	539,156.98	3,666.80	542,823.78	12,595.73	
		193,445.39	189,855.87	394.99	190,250.86	3,194.53	
	3,000.00	166,160.12	161,869.17	892.26	162,761.43	3,398.69	
1,500.00		97,564.16	91,176.86	2,725.30	93,902.16	3,662.00	
		3,725.00	3,690.00		3,690.00	35.00	
40,000.00		456,021.61	379,408.92	13,452.34	392,861.26	35,585.35	27,575.00
		79,882.12	78,363.19	1,258.30	79,621.49	260.63	
		546.09					546.09
18,400.00		46,400.00	24,711.68	21,463.09	46,174.77	225.23	
2,350.00		118,690.92	107,306.30	6,340.79	113,647.09	5,043.83	
		23,725.00	21,682.86	18.77	21,701.63	2,023.37	
		40,138.15	35,920.79	3,783.72	39,704.51	433.64	
1,000.00		2,519.94	1,898.92	592.17	2,491.09	28.85	
		15,000.00	11,798.50	982.21	12,780.71		2,219.29
27,700.00		992,047.90	935,078.40	46,248.26	981,326.66	10,383.24	338.00
1,747.83		38,131.57	36,407.46	1,252.51	37,659.97	471.60	
		48,238.61	48,238.61		48,238.61		
		250,394.00	250,394.00		250,394.00		
		100,000.00	100,000.00		100,000.00		
	2,397.83	57,602.17	48,402.84	852.79	49,255.63	8,346.54	
		7,144.91	2,698.99		2,698.99		4,445.92
9,000.00	15,000.00	34,400.00	33,215.68	593.93	33,809.61	590.39	
55,000.00		139,854.98	119,922.25	16,527.99	136,450.24	3,404.74	
125.00		48,689.00	43,803.79	646.16	44,449.95	239.05	4,000.00
17,445.13		474,441.13	430,347.20	21,289.16	451,636.36	4,415.29	18,389.48
		10,278,533.00	10,139,684.31	137,315.81	10,277,000.12	1,532.88	
206,500.00	867.85	8,950,407.70	8,780,197.86	105,285.01	8,885,482.87	49,926.83	14,998.00
1,167.85		136,230.23	135,832.33	383.24	136,215.57	14.66	
		378,911.02	376,389.25	1,213.26	377,602.51	1,308.51	
		22,513.70	19,779.23	73.58	19,852.81	2,660.89	
		6,788.40	6,746.92	40.00	6,786.92	1.48	
		66,413.31	11,186.88	2,353.13	13,540.01		52,873.30
		76,582.00	73,979.95	843.60	74,823.55	1,758.45	
4,516.67		93,688.67	91,029.42	2,394.42	93,423.84	264.83	
20,000.00		20,000.00	5,898.66	1,577.10	7,475.76		12,524.24
		43,245.13	740,889.84	707,073.68	9,196.71	716,270.39	24,619.45
			4,236.59				4,236.59
			449,215.95	227,079.29	14,854.91	241,934.20	207,281.75
		1,162,460.86	973,988.53	178,610.96	1,152,599.49	9,861.37	
	1,000.00	1,243,484.00	1,223,264.24	10,103.05	1,233,367.29	10,116.71	
	3,000.00	215,076.71	90,440.59	16,535.85	106,976.44		108,100.27
		114,530.60	61,062.91	5,882.43	66,945.34		47,585.26
3,000.00		11,534.32	8,338.36	15.73	8,354.09	3,180.23	
		161,092.11	158,890.82		158,890.82		2,201.29
		408,785.85	313,182.09	79,065.03	392,247.12		16,538.73
		206,648.13	201,577.85	3,928.21	205,506.06	1,142.07	
		489,633.29	461,801.35	17,502.35	479,303.70	10,329.59	
180,000.00		180,000.00	156,000.00		156,000.00		24,000.00
		93,303.06	37,990.69	233.35	38,224.04		55,079.02

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
<i>Sanitation</i>				
Public Works Department:				
Sewer Service	\$3,438.37		\$719,242.90	
Sewerage Works	27,170.65			
Sanitary Service			5,153,863.00	
<i>Health</i>				
Health Department			1,466,208.00	
Federal Public Health Program			45,980.00	
<i>Hospitals</i>				
Hospital Department	35,016.48		9,636,100.00	
Installations, Alterations and Repairs	215,010.76			
Sanatorium Division	4,173.30		1,880,155.00	
Installations, Alterations and Repairs	170,231.51		85,000.00	
Institutions Department:				
Long Island Hospital	2,984.62		1,410,435.00	
Special Improvements and Repairs	178,046.76		275,000.00	
Long Island Viaduct, Construction of	87,766.11		160,500.00	
Eastern Avenue Wharf			17,167.44	
Steamers			111,770.00	
<i>Public Welfare</i>				
Public Welfare Department:				
Central Office			19,188,952.50	
Temporary Home			41,511.38	
Wayfarers' Lodge	302.00		31,649.00	
Institutions Department:				
Central Office			73,132.09	
Child Welfare Division			632,786.19	
Department of Veterans' Services			1,447,820.50	
<i>Libraries</i>				
Library Department	42,038.06		2,579,527.00	
Central Library Building Roof, Construction, etc.	774.66			
<i>Recreation</i>				
Board of Recreation			10,000.00	
Park Department	2,100.00		2,439,184.00	
Muddy River-Leverett Pond, Dredging of			35,000.00	
North Bennet Street Building, Restoration of	32,149.69			
Park and Playground Improvements, etc.	43,413.84		100,000.00	
Rehabilitation of the Franklin Park Zoo	36,501.89		20,000.00	
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of		\$183,278.47		
Gallivan Boulevard and Washington Street, Dorchester — Playground Site			50,000.00	
The William J. Barry Playground, Restoration of Removal of Trees Afflicted with the Dutch Elm Disease Park, South End District	10,282.25		60,000.00	
Playground, West Roxbury District				
Land for Park Purposes, Brighton Section, Purchase of				
<i>Enterprises</i>				
Public Works Department:				
Ferry Service			380,046.47	
Ferry Improvements, etc.	523.75			
Boston Housing Authority			25,000.00	
South Boston Project	84,554.92			
MISCELLANEOUS				
Market Division			28,195.94	
Park Department:				
Cemetery Division	5,124.95		209,044.00	
Fairview Cemetery, Extension of	8,000.00			
Cemetery Division, Maintenance and Improvement of		60,000.00		

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1951
\$13,000.00	\$1,000.00	\$734,681.27	\$714,187.32	\$13,251.63	\$727,438.95	\$734.33	\$6,507.99
	26,000.00	27,170.65	22,093.76		22,093.76		5,076.89
		5,127,863.00	5,052,937.75	45,789.09	5,098,726.84	15,673.90	13,162.26
18,533.75		1,484,741.75	1,434,326.03	50,415.72	1,484,741.75		
		45,980.00	34,335.25	30.20	34,365.45	11,614.55	
	136,164.75	9,534,951.73	8,888,827.67	295,724.69	9,184,552.36	309,241.62	41,157.75
27,631.00		242,641.76	191,711.80	703.80	192,415.60		50,226.16
	7,000.00	1,877,328.30	1,785,073.84	65,111.18	1,850,185.02	7,745.03	19,398.25
5,000.00		260,231.51	135,351.75	338.00	135,689.75		124,541.76
35,000.00	15,000.00	1,433,419.62	1,345,432.81	72,772.95	1,418,205.76	15,213.86	
		453,046.76	46,147.46	6,860.14	53,007.60		400,039.16
		248,266.11	77,847.46	6,886.31	84,733.77		163,532.34
	3,500.00	13,667.44	12,692.80	186.91	12,879.71	787.73	
	2,572.80	109,197.20	101,980.01	2,040.32	104,020.33	5,176.87	
	159,598.10	19,029,354.40	18,791,840.16	223,394.01	19,015,234.17	10,659.23	3,461.00
3,720.10		45,231.48	41,405.32	3,392.54	44,797.86	433.62	
5,878.00		37,829.00	29,932.60	6,144.67	36,077.27	1,115.73	636.00
		75,704.89	74,376.81	509.92	74,886.73	818.16	
2,572.80		636,286.19	561,197.32	72,701.18	633,898.50	2,387.69	
3,500.00		1,602,428.18	1,557,429.44	44,959.74	1,602,389.18	39.00	
154,607.68							
		2,621,565.06	2,552,661.25	38,483.52	2,591,144.77	5,997.54	24,422.75
		774.66	214.61		214.61	560.05	
		10,000.00	3,753.71	342.57	4,096.28	5,903.72	
26,000.00	116.17	2,467,167.83	2,427,334.08	34,687.46	2,462,021.54	3,969.69	1,176.60
	35,000.00						
116.17		32,265.86	32,265.86		32,265.86		
		143,413.84	80,969.65	9,625.81	90,595.46		52,818.38
		56,501.89	17,864.59	2,487.95	20,352.54		36,149.35
		183,278.47	183,278.47		183,278.47		
		50,000.00	48,752.10		48,752.10		1,247.90
		60,000.00	34,665.08		34,665.08		25,334.92
35,000.00		35,000.00	21,658.00		21,658.00		13,342.00
		10,282.25					10,282.25
11,000.00		11,000.00					11,000.00
23,000.00		23,000.00	23,000.00		23,000.00		
	15,000.00	365,046.47	292,009.50	50,862.95	342,872.45	14,222.37	7,951.65
	300.00	223.75				223.75	
		25,000.00	25,000.00		25,000.00		
		84,554.92	84,554.92		84,554.92		
594.88		28,790.82	28,421.06	243.19	28,664.25	126.57	
	3,000.00	211,168.95	193,877.73	6,789.13	200,666.86	9,464.38	1,037.71
		8,000.00	1,174.90		1,174.90		6,825.10
		60,000.00	54,505.05		54,505.05		5,494.95

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
Workmen's Compensation Service			\$26,259.60	
Workmen's Compensation			74,600.00	
Municipal Employment Bureau			23,346.00	
Art Department			2,470.00	
Executions of Court, Damage Claims and Reimbursements			235,000.00	
Board of Real Estate Commissioners			73,262.15	
Houghton and Dutton Building, Roof Repairs, etc.	\$1,174.20			
Construction of Buildings and Original Equipment and Furnishings Thereof	490,622.87			
Relocation of Buildings, East Boston District	250,000.00			
Reserve Fund			450,000.00	
Pensions and Annuities			2,423,131.19	
Care of Veterans' Graves			13,431.22	
Bond Allotment Plan			48,000.00	
Totals — City Budget	\$2,131,289.32	\$243,433.45	\$81,283,744.52	

SCHOOL BUDGET
School Committee

Administration			\$1,085,629.65	
General Administration				
Business Administration				
Educational Administration				
Instruction	\$27,675.00		17,945,356.06	
Educational Direction and Supervision				
Elementary Schools				
Junior High Schools				
Latin and Day High Schools				
Teachers College				
Special Education				
Physical Education				
Evening and Summer Schools				
Stores and Other Expenditures				
Auxiliary Services			1,316,893.53	
School Physicians and Nurses				
School Medical Aids				
Transportation of Pupils				
Extended Use of Public Schools				
School Lunches				
Operation of Plant			2,588,197.98	
Office of Schoolhouse Custodian				
Custodians				
Fuel				
Light and Power				
Telephone				
Other Expenditures				
Fixed Charges			213,142.53	
Pensions to Teachers	16,345.25	\$401,186.76		
School Lunch Account, Chapter 417, Acts of 1950		256,965.22		
Physical Education, Chapter 658, Acts of 1950		112.19		
Totals — School Committee	\$44,020.25	\$658,264.17	\$23,149,219.75	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining in Treasury	Carried Forward to 1951
\$27,500.00		\$26,259.60	\$26,070.54	\$30.50	\$26,101.04	\$158.56	
		102,100.00	99,834.91	1,164.61	100,999.52	1,100.48	
		23,346.00	23,111.30	33.00	23,144.30	201.70	
		2,470.00	2,407.86	33.58	2,441.44	28.56	
		235,000.00	214,432.21	1,234.91	215,667.12	19,332.88	
		73,262.15	65,160.54	4,825.77	69,986.31	3,275.84	
		1,174.20	1,174.20		1,174.20		
		490,622.87	44,463.25	1,777.89	46,241.14		\$444,381.73
		250,000.00	177,856.84	21,358.41	199,215.25		50,784.75
18,928.00	\$399,065.49	50,934.51				50,934.51	
300.00	43,600.00	2,398,459.19	2,389,398.39	510.00	2,389,908.39	8,550.80	
		13,731.22	13,692.92	5.00	13,697.92	33.30	
		48,000.00	47,886.67	3.50	47,890.17	109.83	
\$1,075,666.13	\$930,863.87	\$83,803,269.55	\$79,014,917.77	\$1,865,837.65	\$80,880,755.42	\$749,292.30	\$2,173,221.83
							Available for Appropriation in 1951
	\$30,000.00	\$1,055,629.65	\$1,005,700.05	\$32,053.99	\$1,037,754.04	\$17,875.61	
			70,502.41	7,772.60	78,275.01		
			331,239.45	11,778.15	343,017.60		
			603,958.19	12,503.24	616,461.43		
\$100,000.00	25,675.00	18,047,356.06	17,826,117.55	113,659.41	17,939,776.96	107,579.10	
			419,059.15	2,241.01	421,300.16		
			7,154,285.16	12,724.91	7,167,010.07		
			1,994,875.67	3,813.01	1,998,688.68		
			5,134,229.85	16,159.69	5,150,389.54		
			221,551.97	4,412.52	225,964.49		
			1,955,626.52	27,239.34	1,982,865.86		
			742,268.91	23,553.22	765,822.13		
			200,354.64	3,100.76	203,455.40		
			3,865.68	20,414.95	24,280.63		
4,000.00	10,000.00	1,310,893.53	1,202,032.07	3,411.63	1,205,443.70	105,449.83	
			372,417.78	1,982.21	374,399.99		
			40,124.21		40,124.21		
			24,637.78	1,010.10	25,647.88		
			137,733.42	419.32	138,152.74		
			627,118.88		627,118.88		
	74,000.00	2,514,197.93	2,335,979.53	129,934.87	2,465,914.40	48,283.58	
			37,068.05	252.48	37,320.53		
			1,612,066.60	10,076.67	1,622,143.27		
			371,849.46	60,846.88	432,696.34		
			224,482.61	30,139.10	254,621.71		
			55,535.61	10,492.88	66,028.49		
			34,977.20	18,126.86	53,104.06		
10,000.00		223,142.53	203,672.72	11,225.01	214,897.73	8,244.80	
		417,532.01	410,362.98		410,362.98		\$7,169.03
		256,965.22	50,117.45	128,276.43	178,393.88		78,571.34
		112.19					112.19
\$114,000.00	\$139,675.00	\$23,825,829.17	\$23,033,982.35	\$418,561.34	\$23,452,543.69	\$287,432.92	\$85,852.56

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
<i>Department of School Buildings</i>				
Alterations, Repairs, Furniture and Fixtures	\$221,298.00		\$2,646,138.31	
Administration Expenses — Salaries			333,200.00	
Administration Expenses — Office Expenses			29,000.00	
Alterations, Furniture and Equipment for Special Educational Needs	108,352.42		50,000.00	
General Alterations and Repairs	112,945.58		2,233,938.31	
Land and Buildings for Schools	\$746,205.63		\$755,628.08	
Rent of Hired Accommodations			6,420.00	
Land and Buildings for Schools	746,205.63		749,208.08	
Totals — Department of School Buildings	\$967,503.63		\$3,401,766.39	
Grand Totals — School Budget	\$1,011,523.88	\$658,264.17	\$26,550,986.14	

COUNTY BUDGET

General Government

Miscellaneous Expenses:		
Auditing Department	\$64.07	\$28,772.67
Budget Department		25,008.87
Collecting Department		700.00
Treasury Department		6,620.30
Registry of Deeds		352,084.54
Index Commissioners		39,599.70
County Court House (Custodian)		524,866.23
County Buildings		163,599.68

Correction

Jail		356,504.72
Jail Improvements	49,475.79	26,000.00
Penal Institutions Department:		
Central Office		65,227.99
House of Correction		763,099.77
Special Improvements and Repairs		15,000.00
Emergency Repairs, etc.	72,123.18	
Middlesex County Training School		50,000.00

Judicial

Central Courts:		
Supreme Judicial Court		68,550.84
Superior Court, Civil Session, General Expenses		578,494.25
Superior Court, Civil Session, Clerk's Office		300,794.51
Superior Court, Criminal Session		653,309.17
Municipal Court, City of Boston		666,276.00
Boston Juvenile Court		68,521.33
Probate Court	8,500.00	65,756.00
District Courts:		
Municipal Court, Charlestown District		50,597.38
East Boston District Court		52,158.05
Municipal Court, South Boston District		60,116.75
Municipal Court, Dorchester District		81,926.05
Municipal Court, Roxbury District		173,725.84
Municipal Court, West Roxbury District		62,192.50
Municipal Court, Brighton District		42,884.04
District Court of Chelsea		63,240.17
Medical Examinations:		
Medical Examiner Service, Northern Division		36,242.75
Medical Examiner Service, Southern Division		25,050.28
Associate Medical Examiner Service, Northern Division,		3,532.50
Associate Medical Examiner Service, Southern Division,		3,377.50

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Available for Appropriation in 1951	Carried Forward to 1951
		\$2,867,436.31	\$1,610,436.96	\$151,762.73	\$1,762,199.69	\$181,681.81	\$923,554.81
		333,200.00	315,026.07		315,026.07	18,173.93	
		29,000.00	21,398.96	2,571.97	23,970.93	5,029.07	
		158,352.42	144,265.39	5,315.93	149,581.32	4,710.99	4,060.11
		2,346,883.89	1,129,746.54	143,874.83	1,273,621.37	153,767.82	919,494.70
\$28,000.00		\$1,529,833.71	\$37,160.11	\$36,120.35	\$73,280.46	\$1,299.70	\$1,455,253.55
		6,420.00	4,944.30	176.00	5,120.30	1,299.70	
28,000.00		1,523,413.71	32,215.81	35,944.35	68,160.16		1,455,253.55
\$28,000.00		\$4,397,270.02	\$1,647,597.07	\$187,883.08	\$1,835,480.15	\$182,981.51	\$2,378,808.36
\$142,000.00	\$139,675.00	\$28,223,099.19	\$24,681,579.42	\$606,444.42	\$25,288,023.84	\$470,414.43	\$2,464,660.92

		Remaining in Treasury					
\$340.87		\$29,177.61	\$28,550.22	\$427.39	\$28,977.61	\$200.00	
		25,008.87	23,623.13	295.30	23,918.43	1,090.44	
		700.00	699.96		699.96	.04	
		6,620.30	6,574.51		6,574.51	45.79	
3,010.78	\$500.00	354,595.32	344,464.10	6,342.39	350,806.49	3,788.83	
		39,599.70	39,427.03		39,427.03	172.67	
		524,866.23	498,327.83	18,096.32	516,424.15	8,442.08	
2,450.00	7,500.00	158,549.68	149,202.84	5,433.00	154,635.84	3,913.84	
6,500.00		363,004.72	349,234.00	10,062.43	359,296.43	3,708.29	
	17,000.00	58,475.79	4,112.56		4,112.56		\$54,363.23
		316.03	64,911.96		64,091.47	\$20.49	
11,000.00	8,903.31	765,106.46	706,044.62	32,829.57	738,874.19	14,391.98	11,840.29
	3,209.75	11,790.25		9,368.22	9,368.22		2,422.03
	8,165.25	63,957.93	63,957.93		63,957.93		
4,503.31		54,503.31	36,972.85	17,530.46	54,503.31		
3,971.87	1,260.00	71,262.71	69,905.61	544.13	70,449.74	812.97	
26,552.50		605,046.75	601,610.40	2,494.35	604,104.75	942.00	
		300,794.51	299,135.51	1,053.28	300,188.79	605.72	
	8,051.10	645,258.07	626,345.03	2,118.76	628,463.79	16,794.28	
27,450.00		693,726.00	685,778.52	5,452.39	691,230.91	2,495.09	
362.18		68,883.51	67,207.43	750.58	67,958.01	925.50	
2,500.00		76,756.00	51,015.75	22,803.79	73,819.54	2,936.46	
1,260.00		51,857.38	50,988.12	369.00	51,357.12	500.26	
1,099.66		53,257.71	52,387.26	488.65	52,875.91	381.80	
391.17		60,507.92	59,793.15	323.83	60,116.98	390.94	
995.37		82,921.42	81,032.04	823.97	81,856.01	1,065.41	
8,196.15		181,921.99	179,838.14	1,551.75	181,389.89	532.10	
316.03		62,508.53	62,180.13	323.80	62,503.93	4.60	
		42,884.04	41,651.90	582.07	42,233.97	650.07	
500.00		63,740.17	62,733.94	503.64	63,237.58	502.59	
		36,242.75	34,801.65	495.10	35,296.75	946.00	
25.50		25,075.78	24,533.86	464.28	24,998.14	77.64	
41.44		3,573.94	3,511.44	13.25	3,524.69	49.25	
		3,377.50	3,293.81	25.25	3,319.06	58.44	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
Other:				
Social Law Library			\$1,000.00	
Insanity Cases			45,175.00	
Miscellaneous Expenses:				
Sheriff			7,675.00	
<i>Miscellaneous</i>				
Pensions and Annuities			93,303.60	
Totals — County Budget	\$130,163.04		\$5,620,893.98	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City	\$616.21	\$1,565,409.17	\$8,218,427.52	
County			107,000.00	
Redemption of Floating Debt:				
Revenue Anticipation Loans				\$55,000,000.00
Interest Payments:				
City	23,315.30	340.00	1,659,192.20	
County			21,887.50	
Totals — Debt Requirements	\$23,931.51	\$1,565,749.17	\$10,006,507.22	\$55,000,000.00
Pension Accumulation Fund		\$331,177.75	\$1,852,019.00	
STATE TAX AND ASSESSMENTS				
State Tax and Miscellaneous Assessments	\$697.69†		\$62,497.17	
Metropolitan District Assessments	126,578.03†		1,516,739.66	
Metropolitan Transit Authority Assessments	131,099.91†		1,379,400.18	
Totals — State Tax and Assessments	\$258,375.63†		\$2,958,637.01	
REFUNDS				
City Activities		\$46,892.83		
County Activities		9,631.76		
Taxes		3,114,443.36		
Totals — Refunds		\$3,170,967.95		
MISCELLANEOUS				
Damages by Dogs, etc.				
Premiums on Permanent Loans		\$24,684.00		
Overlay Funding Account			\$2,000,000.00	
Unliquidated Reserve — City — 1946				
Unliquidated Reserve — County — 1946				
Parking Meter Fees				
Public Welfare Department, Refund Account				
Totals — Miscellaneous		\$24,684.00	\$2,000,000.00	

† Underestimate.

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1951
\$5,432.00		\$1,000.00 50,607.00 7,675.00	\$1,000.00 48,551.27 7,638.96	\$2,050.65 30.00	\$1,000.00 50,601.92 7,668.96	\$5.08 6.04	
		93,303.60	91,297.41	10.00	91,307.41	1,996.19	
\$106,898.83	\$54,905.44	\$5,803,050.41	\$5,521,297.11	\$143,874.87	\$5,665,171.98	\$69,252.88	\$68,625.55
\$650,523.11		\$10,434,976.01 107,000.00	\$10,417,000.00 107,000.00		\$10,417,000.00 107,000.00		\$17,976.01
8,250.00		55,000,000.00 1,691,037.50 21,887.50	55,000,000.00 1,645,782.20 21,887.50		55,000,000.00 1,645,782.20 21,887.50	\$37,065.30	8,250.00
\$658,773.11		\$67,254,961.01	\$67,191,669.70		\$67,191,669.70	\$37,065.30	\$26,226.01
		<u>\$2,183,196.75</u>	<u>\$2,183,196.75</u>		<u>\$2,183,196.75</u>		
		\$61,799.48 1,390,161.63 1,248,300.27	\$64,958.29 1,542,847.00 1,282,860.49		\$64,958.29 1,542,847.00 1,282,860.49	\$394.68	\$3,158.81† 152,685.37† 34,954.90†
		<u>\$2,700,261.38</u>	<u>\$2,890,665.78</u>		<u>\$2,890,665.78</u>	<u>\$394.68</u>	<u>\$190,799.08†</u>
		\$46,892.83 9,631.76 3,114,443.36	\$46,892.83 9,631.76 3,114,443.36		\$46,892.83 9,631.76 3,114,443.36		
		<u>\$3,170,967.95</u>	<u>\$3,170,967.95</u>		<u>\$3,170,967.95</u>		
\$19,004.04	\$17,976.01	\$19,004.04 6,707.99 2,000,000.00	\$14,158.64 6,707.99	\$4,845.40	\$19,004.04 6,707.99	\$2,000,000.00	
11,742.04		11,742.04				11,742.04	
205.50		205.50				205.50	
225,000.00		225,000.00				225,000.00	
129,530.52		129,530.52				129,530.52	
\$385,482.10	\$17,976.01	\$2,392,190.09	\$20,866.63	\$4,845.40	\$25,712.03	\$2,366,478.06	

† Underestimate.

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1950

TAXES:	
<i>Current Year's Levy:</i>	
Real Property	\$81,850,118.24
Personal Property	7,952,246.17
Motor Vehicle Excise	1,120,485.98
Poll	310,798.00
Excise Tax, Foreign Ships	13,333.33
Reimbursements by State for loss of taxes:	
Land for public institutions	136,094.90
Housing Projects, service charges in lieu of taxes	582,580.38
	<hr/>
	\$91,965,657.00
	<i>1120485</i>
	<i>45845172</i>
<i>Prior Years' Levies:</i>	
Real Property	\$3,445,399.56
Personal Property	346,285.77
Motor Vehicle Excise	987,316.11
Poll	42,185.12
	<hr/>
	4,821,186.56
	<i>40350</i>
	<i>337</i>
<i>Interest and Penalties on Delinquent Taxes:</i>	
Real and Personal Property	\$129,233.77
Tax Titles	12,606.60
Motor Vehicle Excise	15,731.68
	<hr/>
	157,572.05
Tax Titles and Possessions	403,150.16
	<hr/>
Total Taxes, Interest and Penalties	\$97,347,565.77
LICENSES AND PERMITS:	
<i>Use of Streets:</i>	
Street Laying-Out Department	\$123,143.38
Boston Traffic Commission	20,775.96
Paving Service	29,181.16
Sewer Service	937.16
	<hr/>
	\$174,037.66
<i>Business Licenses and Permits:</i>	
Alcoholic Beverages	\$1,562,712.00
<i>Health:</i>	
Licensing Board	41,275.00
Health Department	36,467.60
	<hr/>
	\$77,742.60
<i>Police and Protective:</i>	
Police Department	50,852.25
Peddlers' Licenses issued by State	8,725.00
Health Department	5,468.00
Peddlers' Licenses — County of Suffolk	1,197.00
Street Laying-Out Department	12,683.00
City Clerk	60.00
	<hr/>
	\$78,985.25
<i>Amusements:</i>	
Mayor's Office	112,087.60
Mayor's Office—State Share, Sunday Licenses	42,636.00
Licensing Board	32,893.00
City Clerk	4,225.00
	<hr/>
	\$191,841.60
<i>Professional and Occupational:</i>	
Board of Examiners	6,791.00
Licensing Board	4,379.00
Police	705.00
	<hr/>
	\$11,875.00
	1,923,156.45

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1950

Non-Business Licenses and Permits:

Animal:

School Department \$36,186.50

Marriage:

Registry Department 19,270.79

Building Structure and Equipment:

Building Department 85,201.50

Electrical Inspection Division 73,607.17

Street Laying-Out Department 6,720.04

\$165,528.71

All Other:

Fire Department 94,051.14

Police Department 1,306.50

\$95,357.64

\$316,343.64

Total Licenses and Permits \$2,413,537.75

FINES, FORFEITS AND PENALTIES:

Fines:

Municipal Court, Criminal Session \$338,329.49

Roxbury District Court 49,395.14

Superior Court, Criminal Session 51,257.94

South Boston District Court 11,318.90

Charlestown District Court 5,900.26

Dorchester District Court 16,504.17

West Roxbury District Court 14,025.76

East Boston District Court 15,119.29

Chelsea District Court 8,846.10

Brighton District Court 16,578.68

\$527,275.73

Forfeited Recognizances:

Municipal Court, Criminal Session \$1,471.00

Superior Court, Criminal Session 3,525.00

South Boston District Court 3,500.00

8,496.00

Total Fines, Forfeits and Penalties 535,771.73

REVENUES FROM USE OF PROPERTY AND MONEY:

Rents and Concessions:

Board of Real Estate Commissioners \$107,903.56

Canal Street Land 10,985.66

Public Buildings Department 14,069.36

Street Laying-Out Department 575.02

Off-Street Parking Rentals 160,798.36

\$294,331.96

Interest and Premiums:

Premiums on Permanent Loans \$24,684.00

Accrued Interest on Loans Negotiated 8,250.00

Premiums on Temporary Loans 1,180.00

34,114.00

Total Revenues from Use of Property and Money 328,445.96

SCHEDULE B-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1950

REVENUES FROM OTHER AGENCIES:

Proportionally Shared State Taxes:

Personal Income Taxes	\$4,753,547.77	
Corporation Taxes	4,159,545.87	
	<hr/>	\$8,913,093.64

State Grants in Aid:

For Charities and Relief:

Public Welfare Department	\$9,299,987.21	
Department of Veterans' Services	527,022.24	
	<hr/>	\$9,827,009.45

For School Purposes:

School Department	798,717.32	
Pensions to Teachers	637,364.51	
	<hr/>	\$1,436,081.83

For Public Health:

Health Department	30,912.67	
Sanatorium Division	242,403.00	
	<hr/>	\$273,315.67

All Other:

Meal Tax	306,806.58 ✓	
Public Buildings Department	15,000.00 ✓	
Suffolk County Court House	156,317.00	
Boxing Commission	3,959.12	
	<hr/>	\$482,082.70

12,018,489.65

Grants from Federal Government:

For School Purposes:

School Department	88,877.12	
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Revenue from Private Sources:

Donations:

School Department	\$553.00	
Public Celebrations	154.98	
	<hr/>	707.98

Unclaimed Money and Property:

Police Department	1,187.70	
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Total Revenue from Other Agencies \$21,022,356.09

SERVICE CHARGES FOR CURRENT SERVICES:

General Government:

Recording of Legal Instruments:

Registry of Deeds	\$125,715.05	
City Clerk Department	53,433.65	
Land Court	13,334.25	
	<hr/>	\$192,482.95

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1950

Court Costs, Fees and Charges:

Municipal Civil Court	\$38,429.71
Superior Civil Court	66,385.16
Supreme Judicial Court	1,753.35
Superior Criminal Court	235.75

\$106,803.97

All Other:

Land Court Cases	9,306.91
Insanity Cases	6,140.70
City Clerk Department	1,608.43
Public Buildings Department	688.65
Election Department	1,380.00
Board of Zoning Adjustment	525.00
Health Department	1,904.79
Brighton District Court	1,597.41
Suffolk County Court House	490.70
Public Works — Central Office	1,802.00
Supply Department	181.25
Treasury Department	437.53
Registry of Deeds	159.92
Licensing Board	232.30
Probate Court	37.10
Finance Commission	2.00
Street Laying-Out Department	621.84
Collecting Department	6,262.00
Building Department	1,622.50
City Planning Board	33.45
Auditing Department	283.47
City Council	41.00
Charlestown District Court	1,458.67
West Roxbury Court	380.00

\$37,197.62

\$336,484.54

Safety:

Weights and Measures Department	\$21,250.30
Police Department	20,531.41
Fire Department	9,616.20
Board of Appeal	3,210.00

54,607.91

Highways:

Bridge Service	\$42,564.48
Paving Service	1,285.27
Ferry Service	47,176.02
Sidewalk Assessments	370.72
Boston Traffic Commission	3,479.13
Lighting Service	21.90

94,897.52

Sanitation:

Sewer Service	\$24,933.35
Sanitary Service	4,724.21

29,657.56

Health:

Registry Department	\$39,992.49
Health Department	12.00

40,004.49

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1950

Hospitals:

Hospital Fees:

Hospital Department	\$1,694,678.83
Health Department	60,657.68
	<hr/>
	\$1,755,336.51

All Other:

Hospital Department	37,914.06
Sanatorium Division	4,525.15
	<hr/>
	\$42,439.21

\$1,797,775.72

Charities:

Public Welfare Department	\$249,944.21
Child Welfare Division	37,074.13
Long Island Hospital	39,991.46
Steamers	5,013.14
Institutions Department, Central Office	3.50
	<hr/>

332,026.44

Correction:

House of Correction	\$12,263.07
Jail	7,298.90
	<hr/>

19,561.97

Schools:

School Department	\$881,879.60
Department of School Buildings	2,164.69
	<hr/>

884,044.29

Libraries: 32,952.70

Recreation:

Admission and Use Fees:

Park Department	\$55,416.08
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Golf Fees:

Park Department	48,567.00
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All Other:

Park Department	1,914.94
	<hr/>

105,898.02

Miscellaneous:

Markets	\$115,951.61
Conscience Fund	1,952.93
General Revenue Discounts:	
City Departments	3,251.14
County Departments	125.10
Automotive Division (Sale of Junk)	13,566.60
	<hr/>

134,847.38

Total Service Charges for Current Services \$3,862,758.54

LOANS:

Tax and Revenue Anticipation:

Temporary \$55,000,000.00

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1950

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

Contributions from Active Funds for Debt Redemption:

Sinking Fund Commission	\$1,565,749.17	
Water Service Surplus	632,547.10	
	<hr/>	\$2,198,296.27

Trust Fund Income Appropriated for Maintenance:

Parkman Fund	\$183,278.47	
Cemetery Fund	60,000.00	
Permanent School Pension Fund	95,000.00	
	<hr/>	338,278.47

Transfers from Special Revenue Funds:

Parking Meter Fees	\$405,000.00	
Unliquidated Reserve, 1948	11,947.54	
Sales of City Property, General	34,000.00	
Sales of City Property, Schools	28,000.00	
	<hr/>	478,947.54

Total Contributions and Transfers from Other Funds	\$3,015,522.28
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Total General Revenue Receipts	<u>\$183,525,958.12</u>
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RECAPITULATION

Taxes, Interest and Penalties	\$97,347,565.77
Licenses and Permits	2,413,537.75
Fines, Forfeits and Penalties	535,771.73
Revenues from Use of Property and Money	328,445.96
Revenues from Other Agencies	21,022,356.09
Service Charges for Current Services	3,862,758.54
Loans	55,000,000.00
Contributions and Transfers from Other Funds	3,015,522.28
	<hr/>
	<u>\$183,525,958.12</u>

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
CITY BUDGET		
<i>General Government</i>		
Mayor, Office Expenses	\$142,949.18	\$99,608.27
City Council	149,363.23	124,270.19
City Council Proceedings	17,826.13	
Election Department	440,741.96	306,007.06
Auditing Department	164,658.10	154,895.04
Central Payroll Bureau	45,356.56	32,592.32
Budget Department	36,416.22	28,063.61
Assessing Department	542,823.78	504,839.93
Collecting Department	190,250.86	144,923.56
Treasury Department	162,761.43	120,701.07
Supply Department	93,902.16	81,817.81
Sinking Funds Department	3,690.00	3,150.00
Law Department	392,861.26	278,477.73
City Clerk Department	79,621.49	71,344.09
City Documents	46,174.77	
Registry Department	113,647.09	94,618.19
Statistics Department	21,701.63	21,545.75
City Planning Board	39,704.51	32,992.36
Board of Zoning Adjustment	2,491.09	990.00
Development of Master Planning Programs	12,780.71	9,729.71
Public Buildings Department	981,326.66	607,400.52
Boston Retirement Board	37,659.97	27,183.65
State-Boston Retirement System, Expense Fund	48,238.61	43,041.94
State-Boston Retirement System, Pension Fund	250,394.00	
Military Service Credit Fund	100,000.00	
Finance Commission	49,255.63	41,523.69
Administrative Survey	2,698.99	
Conventions and Entertainment of Distinguished Guests	33,809.61	9,987.88
Public Celebrations	136,450.24	19,278.71
Public Works Department:		
Central Office	44,449.95	42,389.69
Automotive Division	451,636.36	241,311.64
<i>Public Safety</i>		
Police Department	10,277,000.12	9,334,768.54
Fire Department	8,885,482.87	8,112,665.91
Electrical Inspection Division	136,215.57	130,481.78
Building Department	377,602.51	364,969.71
Board of Appeal	19,852.81	18,700.00
Board of Examiners	6,786.92	6,500.00
Unsafe Buildings, Securing, Removing, etc.	13,540.01	
Weights and Measures Department	74,823.55	70,238.47
Licensing Board	93,423.84	74,805.28
Civil Defense Activities	7,475.76	4,215.06
<i>Highways</i>		
Public Works Department:		
Bridge Service	716,270.39	643,513.27
Bridges, Repairs, etc.	241,934.20	
Lighting Service	1,152,599.49	10,606.29
Paving Service	1,233,367.29	1,124,490.33
Reconstruction of Streets	106,976.44	
Sidewalks, Construction and Reconstruction of	66,945.34	
Street Signs	8,354.09	
Public Ways, Construction of	158,890.82	158,441.90

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$5,756.34	\$1,003.69	\$14,909.71			\$21,671.17
18,210.93	2,105.38	4,776.73			
17,826.13					
114,994.36	787.28	18,244.03	\$709.23		
4,453.22	322.87	4,986.97			
4,574.01		8,190.23			
7,866.24		486.37			
10,385.27	967.18	26,631.40			
10,104.45	400.40	34,822.45			
29,260.60	272.00	12,527.76			
4,246.07	1,707.93	6,130.35			
150.00		390.00			
106,834.35	2,287.39	5,261.79			
2,312.85	159.50	5,680.69	124.36		
46,174.77					
9,957.90	15.00	9,056.00			
18.77	34.04	103.07			
5,880.48	244.98	586.69			
1,107.40		393.69			
3,051.00					
281,869.75	20,347.64	39,202.26	2,207.11	\$30,299.38	
9,535.98		940.34			
1,123.29	61.38	4,012.00			
				250,394.00	
				100,000.00	
6,649.62	163.98	724.30			194.04
2,670.54		28.45			
12,061.58		11,760.15			
62,659.19	797.45	53,714.89			
415.55	617.15	1,027.56			
29,072.28	79,770.90	68,233.63	33,247.91		
424,508.45	239,723.97	235,302.14	42,697.02		
179,562.80	308,328.08	182,548.21	102,377.87		
3,069.88	19.38	2,644.53			
7,166.18	274.47	5,089.15	103.00		
802.10		350.71			
13.40		273.52			
13,540.01					
2,429.79	418.09	1,733.01	4.19		
12,868.56	529.33	5,214.30	6.37		
1,864.75	260.01	1,135.94			
28,664.55	4,715.04	7,619.90	31,757.63		
230,767.52		6.40	11,160.28		
1,141,842.74		150.46			
14,542.48	2,890.14	11,465.58	79,978.76		
102,461.60	4,359.59	155.25			
66,945.34					
788.53	6,562.78	6.92	995.86		
448.92					

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Public Works Department (Concluded):		
Snow Removal	\$392,247.12	\$54,503.86
Street Laying-Out Department	205,506.06	193,297.53
Boston Traffic Commission	479,303.70	359,214.46
Parking Meters, Acquisition and Installation of	156,000.00	
Park Department:		
Reconstruction and Repair of Parkways and Roadways	38,224.04	
<i>Sanitation</i>		
Public Works Department:		
Sewer Service	727,438.95	543,768.70
Sewerage Works	22,093.76	22,093.76
Sanitary Service	5,098,726.84	2,294,505.60
<i>Health</i>		
Health Department	1,484,741.75	1,151,959.32
Federal Public Health Program	34,365.45	33,705.17
<i>Hospitals</i>		
Hospital Department	9,184,552.36	6,400,927.78
Installations, Alterations and Repairs	192,415.60	
Sanatorium Division	1,850,185.02	1,243,595.09
Installations, Alterations and Repairs	135,689.75	
Institutions Department:		
Long Island Hospital	1,418,205.76	779,783.26
Special Improvements and Repairs	53,007.60	
Long Island Viaduct, Construction of	84,733.77	
Eastern Avenue Wharf	12,879.71	12,196.57
Steamers	104,020.33	65,716.53
<i>Public Welfare</i>		
Public Welfare Department:		
Central Office	19,015,234.17	1,194,185.13
Temporary Home	44,797.86	27,584.20
Wayfarers' Lodge	36,077.27	13,542.53
Institutions Department:		
Central Office	74,886.73	70,730.89
Child Welfare Division	633,898.50	79,708.30
Department of Veterans' Services	1,602,389.18	227,494.18
<i>Library</i>		
Library Department	2,591,144.77	2,109,771.34
Central Library Building Roof, Construction, etc.	214.61	
<i>Recreation</i>		
Board of Recreation	4,096.28	1,418.64
Park Department	2,462,021.54	1,958,125.11
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of	183,278.47	183,278.47
Gallivan Boulevard and Washington Street, Dorchester-Playground Site	48,752.10	
Land for Park Purposes, Brighton Section, Purchase of	23,000.00	
North Bennet Street Building, Restoration of	32,265.86	
Park and Playground Improvements, etc.	90,595.46	
Rehabilitation of the Franklin Park Zoo	20,352.54	
Removal of Trees Afflicted with the Dutch Elm Disease	21,658.00	
The William J. Barry Playground, Restoration of	34,665.08	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$152,799.16	\$117,760.26	\$54,900.37	\$12,283.47		
4,262.34	2,624.05	5,237.29	84.85		
41,137.57	32,485.85	13,233.59	33,232.23		
	156,000.00				
37,833.14	<u>308,69</u>		390.90		
151,575.66	4,402.53	21,046.90	6,645.16		
2,773,165.38	6,377.38	8,219.15	16,459.33		
277,569.23	3,330.45	50,850.31	1,032.44		
660.28	<u>7,210.9</u>				
300,613.01	362,130.70	2,068,054.38	52,826.49		
192,415.60					
42,271.78	43,540.90	511,198.86	7,131.85	\$2,446.54	
135,689.75	<u>405,670</u>				
79,277.51	62,927.72	474,564.11	21,486.46	166.70	
48,989.76	4,017.84				
84,733.77					
641.35	6.25	6.12	29.42		
31,379.15	1,273.95	4,776.78	873.92		
	<u>8,223</u>				
82,459.68	7,119.33	91,516.04	672.80	17,639,281.19	
3,446.84	2,747.17	10,427.88	591.77		
5,412.71	1,378.97	15,643.30	99.76		
2,496.97	123.74	1,534.47	.66		
457,360.52	88,830.53	7,983.31	15.84		
5,035.96	<u>981.40</u>	7,712.60	11.80	1,361,153.24	
	<u>101,170</u>				
238,227.41	174,465.95	40,848.03	27,832.04		
214.61					
50.05	1,575.60	1,051.99			
227,615.36	49,924.93	165,239.23	61,116.91		
47,629.04		471.93	651.13	23,000.00	
32,265.86					
90,499.87	30.28		65.31		
16,189.54	<u>4,163.00</u>				
21,658.00					
33,789.46	<u>45,192</u>	419.49	456.13		

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<i>Enterprises</i>		
Public Works Department:		
Ferry Service	\$342,872.45	\$220,576.21
Boston Housing Authority	25,000.00	25,000.00
South Boston Project	84,554.92	
<i>Miscellaneous</i>		
Art Department	2,441.44	\$900.00
Board of Real Estate Commissioners	69,986.31	38,724.75
Houghton and Dutton Building, Roof Repairs, etc.	1,174.20	
Bond Allotment Plan	47,890.17	47,330.31
Care of Veterans Graves	13,697.92	12,445.69
Construction of Buildings and Original Equipment and Furnishings thereof	46,241.14	
Executions of Court, Damage Claims and Reimbursements	215,667.12	
Market Division	28,664.25	26,373.51
Municipal Employment Bureau	23,144.30	22,879.76
Park Department:		
Cemetery Division	200,666.86	143,791.43
Fairview Cemetery, Extension of	1,174.90	
Cemetery Division, Maintenance and Improvement of	54,505.05	54,505.05
Pensions and Annuities	2,389,908.39	
Relocation of Buildings, East Boston District	199,215.25	
Workmen's Compensation Service	26,101.04	24,882.21
Workmen's Compensation	100,999.52	
Total City Budget Expenditures (Exhibit B-3)	<u>\$80,880,755.42</u>	<u>\$42,835,596.29</u>

SCHOOL BUDGET

School Committee

Administration	\$1,037,754.04	\$911,338.89
General Administration	78,275.01	53,595.87
Business Administration	343,017.60	307,021.49
Educational Administration	616,461.43	550,721.53
Instruction	17,939,776.96	17,053,112.40
Educational Direction and Supervision	421,300.16	411,280.70
Elementary Schools	7,167,010.07	6,992,561.00
Junior High Schools	1,998,688.68	1,933,605.26
Latin and Day High Schools	5,150,389.54	4,934,033.93
Teachers College	225,964.49	204,417.11
Special Education	1,982,865.86	1,749,561.94
Physical Education	765,822.13	635,497.23
Evening and Summer Schools	203,455.40	192,155.23
Stores and Other Expenditures	24,280.63	
Auxiliary Services	1,205,443.70	760,443.61
School Physicians and Nurses	374,399.99	360,811.65
School Medical Aids	40,124.21	40,124.21
Transportation of Pupils	25,647.88	
Extended Use of Public Schools	138,152.74	103,704.26
School Lunches	627,118.88	255,803.49
Operation of Plant	2,465,914.40	1,613,116.84
Office of Schoolhouse Custodian	37,320.53	35,799.93
Custodians	1,622,143.27	1,569,715.45
Fuel	432,696.34	
Light and Power	254,621.71	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$79,717.19	\$974.87	\$37,008.10	\$4,596.08		
84,554.92					
1,531.34		10.10			
27,632.96	2,665.02	963.58			
1,174.20					
322.20		237.66			
347.30	625.26	279.67			
27,099.23	19,057.53		4.38		
1,298.58	16.70	935.91	39.55	\$215,667.12	
48.00		216.54			
33,754.74	15,897.59	5,395.23	1,827.87		
49.90				1,125.00	
				2,389,908.39	
189,144.81				10,070.44	
153.54	62.76	1,002.53			
15,306.95	488.75	168.63		85,035.19	
<u>\$9,123,012.70</u>	<u>\$1,848,154.28</u>	<u>\$4,387,671.61</u>	<u>\$555,908.14</u>	<u>\$22,108,547.19</u>	<u>\$21,865.21</u>
\$72,213.34	\$8,880.00	\$38,113.92	\$2,685.66	\$4,522.23	
19,100.03	1,590.00	2,299.70	135.24	1,554.17	
19,057.11	5,100.00	7,080.52	2,150.42	2,608.06	
34,056.20	2,190.00	28,733.70	400.00	360.00	
64,511.56	79,227.23	742,925.77			
5,159.93		4,859.53			
	1,800.00	172,649.07			
		65,083.42			
8,634.14	43,070.67	164,650.80			
10,557.50	700.00	10,289.88			
27,857.65	17,667.62	187,778.65			
12,177.34	15,988.94	102,158.62			
		11,300.17			
125.00		24,155.63			
46,278.73	18,793.37	379,927.99			
6,068.50		7,519.84			
25,647.88					
9,953.68		24,494.80			
4,608.67	18,793.37	347,913.35			
365,987.62		486,809.94			
1,025.00		495.60			
		52,427.82			
4,000.00		428,696.34			
249,431.53		5,190.18			

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
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SCHOOL BUDGET

School Committee (*Concluded*):

Telephone	\$66,028.49	\$7,601.46
Other Expenditures	53,104.06	
Fixed Charges	214,897.73	2,500.00
Pensions to Teachers	410,362.98	
School Lunch Account, Chapter 417, Acts of 1950	178,393.88	19,727.57
Totals, School Committee	\$23,452,543.69	\$20,360,239.31

Department of School Buildings

Alterations, Repairs, Furniture and Fixtures	\$1,762,199.69	\$315,026.07
Administration Expenses, Salaries	315,026.07	315,026.07
Administration Expenses, Office Expenses	25,690.24	
Alterations, Furniture and Equipment for Special Educational Needs	147,279.95	
General Alterations and Repairs	1,274,203.43	
Land and Buildings for Schools	\$73,280.46	
Rent of Hired Accommodations	5,120.30	
Land and Buildings for Schools	68,160.16	
Totals, Department of School Buildings	\$1,835,480.15	\$315,026.07
Total School Budget Expenditures (Exhibit B-3)	\$25,288,023.84	\$20,675,265.38

COUNTY BUDGET

General Government

Miscellaneous Expenses:

Auditing Department	\$28,977.61	\$27,871.82
Budget Department	23,918.43	23,430.01
Collecting Department	699.96	699.96
Treasury Department	6,574.51	6,574.51
Registry of Deeds	350,806.49	322,863.01
Index Commissioners	39,427.03	38,325.79
County Court House (Custodian)	516,424.15	403,227.35
County Buildings	154,635.84	118,053.73

Correction

Jail	359,296.43	256,306.11
Jail Improvements	4,112.56	
Penal Institutions Department:		
Central Office	64,091.47	62,017.42
House of Correction	738,874.19	360,793.28
Special Improvements and Repairs	9,368.22	
Emergency Repairs, etc.	63,957.93	
Middlesex County Training School	54,503.31	

Judicial

Central Courts:

Supreme Judicial Court	70,449.74	62,852.87
Superior Court, Civil Session, General Expenses	604,104.75	352,138.35
Superior Court, Civil Session, Clerk's Office	300,188.79	282,768.02
Superior Court, Criminal Session	628,463.79	421,249.39
Municipal Court, City of Boston	691,230.91	632,770.95
Boston Juvenile Court	67,958.01	63,550.86

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$58,427.03					
53,104.06					
81,255.20				\$131,142.53	
				410,362.98	
3,475.00	\$2,500.00	\$152,691.31			
\$633,721.45	\$109,400.60	\$1,800,468.93	\$2,685.66	\$546,027.74	
\$1,377,388.38	\$57,684.07	\$12,101.17			
13,589.07		12,101.17			
137,683.61	9,596.34				
1,226,115.70	48,087.73				
\$73,280.46					
5,120.30					
68,160.16					
\$1,450,668.84	\$57,684.07	\$12,101.17			
\$2,084,390.29	\$167,084.67	\$1,812,570.10	\$2,685.66	\$546,027.74	
\$255.18		\$850.61			
38.00	\$33.00	417.42			
5,370.25	1,229.71	21,343.52			
490.21		611.03			
63,795.02	10,045.15	33,706.46	\$5,650.17		
28,027.18	2,462.15	5,763.71	329.07		
18,488.96	8,815.42	66,640.36	8,659.78	\$385.80	
4,112.56					
683.00	299.95	1,091.10			
28,624.01	39,811.58	270,522.07	20,281.60	18,841.65	
4,870.97			4,497.25		
63,957.93					
54,503.31					
6,544.73	303.50	748.64			
243,429.82	4,052.35	4,484.23			
5,120.78	1,184.00	11,115.99			
195,435.58	1,509.31	10,269.51			
23,718.82	9,012.54	25,447.36		281.24	
3,081.51	128.65	1,196.99			

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Central Courts (<i>Concluded</i>):		
Probate Court	\$73,819.54	\$22,360.08
District Courts:		
Municipal Court, Charlestown District	51,357.12	46,702.30
East Boston District Court	52,875.91	46,919.62
Municipal Court, South Boston District	60,116.98	55,168.46
Municipal Court, Dorchester District	81,856.01	75,938.14
Municipal Court, Roxbury District	181,389.89	162,709.34
Municipal Court, West Roxbury District	62,503.93	57,362.21
Municipal Court, Brighton District	42,233.97	37,927.68
District Court of Chelsea	63,237.58	57,308.45
Medical Examinations:		
Medical Examiner Service, Northern Division	35,296.75	31,832.13
Medical Examiner Service, Southern Division	24,998.14	19,717.78
Associate Medical Examiner Service, Northern Division	3,524.69	2,941.44
Associate Medical Examiner Service, Southern Division	3,319.06	2,858.31
Other:		
Social Law Library	1,000.00	1,000.00
Insanity Cases	50,601.92	
Miscellaneous Expenses:		
Sheriff	7,668.96	6,999.96
<i>Miscellaneous</i>		
Pensions and Annuities	91,307.41	
Total County Budget Expenditures (Exhibit B-3)	<u>\$5,665,171.98</u>	<u>\$4,063,239.33</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City Loans, Serial	\$9,417,000.00	
County Loans, Serial	107,000.00	
Rapid Transit	1,000,000.00	
Redemption of Floating Debt:		
Revenue Anticipation Loans, Borrowed in 1949	10,000,000.00	
Revenue Anticipation Loans, Borrowed in 1950	45,000,000.00	
Interest Payments:		
City Debt	1,193,247.50	
Refunded Interest	151,717.57	
Temporary Loans	300,817.13	
County Debt	21,887.50	
Total Debt Requirements Expenditures (Exhibit B-3)	<u>\$67,191,669.70</u>	
PENSION ACCUMULATION FUND		
Tax Levy Appropriation	\$1,852,019.00	
Teachers' Pensions from Commonwealth	331,177.75	
Total Expenditures (Exhibit B-3)	<u>\$2,183,196.75</u>	
STATE TAX AND ASSESSMENTS		
Auditing Municipal Accounts	\$30,931.87	
Smoke Inspection	20,180.52	
State Examination of Retirement System	9,598.33	
Charles River Bridge	2,418.18	
Lakeville State Sanatorium	1,734.00	
State Prison Industries	95.39	
Total Expenditures (Exhibit B-3)	<u>\$64,958.29</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$33,993.09	\$1,245.23	\$16,221.14			
2,684.65	261.00	1,709.17			
2,401.86	151.00	3,403.43			
3,072.85	282.00	1,593.67			
3,421.95	373.42	2,122.50			
10,820.44	816.43	7,043.68			
2,635.62	275.50	2,230.60			
1,703.36	514.17	2,088.76			
2,358.88	422.05	3,130.09	\$18.11		
2,633.35	382.70	446.77	1.80		
4,506.25	82.50	691.61			
558.00		25.25			
432.50		28.25			
50,500.00		101.92			
475.00		194.00			
				\$91,307.41	
\$872,745.62	\$83,693.31	\$495,239.84	\$39,437.78	\$110,816.10	

\$331,177.75

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
METROPOLITAN DISTRICT ASSESSMENTS		
Metropolitan Parks	\$964,762.74	
Metropolitan Sewers (South)	424,368.35	
Metropolitan Sewers (North)	141,503.34	
Charles River Basin	6,811.00	
Boston Metropolitan District, Expenses	5,401.57	
Total Expenditures (Exhibit B-3)	<u>\$1,542,847.00</u>	
METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS		
Metropolitan Transit Authority, Deficiency, Chapter 572, Acts of 1949	<u>\$871,931.30</u>	
Metropolitan Transit Authority, Reduction of Principal, Chapter 572, Acts of 1949	<u>\$410,929.19</u>	
REFUNDS		
City Activities:		
Mayor's Office, State's Share of Sunday Licenses	\$43,416.00	
General Revenue Discount	2,037.63	
Street Laying-Out Permits	700.96	
Ashes and Garbage Tickets	401.94	
Mayor's Office, Licenses	178.20	
Paving Service, Permits	107.00	
Boston Traffic Commission, Permits	23.10	
Police Department, Licenses	22.00	
Ferry Service, Tolls	6.00	
Total Expenditures (Exhibit B-3)	<u>\$46,892.83</u>	
County Activities:		
Refunded Bail	\$9,608.42	
Refunded Fines	20.00	
Refunded General Revenue Discount	3.34	
Total Expenditures (Exhibit B-3)	<u>\$9,631.76</u>	
Taxes:		
Real and Personal Property	\$3,100,735.40	
Motor Vehicle Excise	13,292.55	
Refunded Tax Titles, General Revenue	415.41	
Total Expenditures (Exhibit B-3)	<u>\$3,114,443.36</u>	
MISCELLANEOUS		
Damages by Dogs, etc.	\$19,004.04	
Premiums on Permanent Loans	6,707.99	
Total Expenditures (Exhibit B-3)	<u>\$25,712.03</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
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SCHEDULE B-3
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1950

Cash Balance, January 1, 1950 (Exhibit A-2, Columns 2-3-4)	\$5,744,481.5
Transfer from Water Surplus for Debt Redemption	632,547.1
Transfers from Special Revenue Funds	478,947.5

RECEIPTS

Taxes:

Levy of 1950	\$91,246,981.72	
Levies of prior years	4,821,186.56	
Tax Titles and Possessions	403,150.16	
	<hr/>	\$96,471,318.44

Departmental Receipts:

City of Boston	\$16,474,799.42	
County of Suffolk	812,648.47	
Schools	2,160,455.64	
	<hr/>	19,447,903.53

Distributions by Commonwealth:

Income Tax	\$4,753,547.77	
Corporation Tax	4,159,545.87	
Pensions to Teachers	637,364.51	
Reimbursement in Lieu of Taxes	136,094.90	
Meal Tax	306,806.58	
Court House Maintenance	156,317.00	
Boxing Commission	3,959.12	
	<hr/>	10,153,635.75

Loans:

Anticipation of Revenue	55,000,000.00
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Miscellaneous:

Sinking Funds Commission for Redemption of Debt	\$1,565,749.17	
Premium on Permanent Loans	24,684.00	
Accrued Interest	8,250.00	
	<hr/>	1,598,683.17

182,671,540.89

Total	<hr/>	\$189,527,517.10
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DISBURSEMENTS

Maintenance and Operation of Regular Departmental Activities:

Personal Service	\$67,574,101.00	
Contractual Services	12,080,148.61	
Equipment	2,098,932.26	
Supplies	6,695,481.55	
Materials	598,031.58	
Incidentals	21,865.21	
	<hr/>	\$89,068,560.21

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1950

Special Departmental Charges:		
Care of Dependents	\$4,545,829.51	
Old Age Assistance	9,216,596.20	
Aid to Dependent Children	3,877,136.72	
Non-contributory Pensions and Annuities	2,696,686.04	
State and Military Aid	1,361,153.24	
Workmen's Compensation	104,883.70	
State Grant — Pensions to Teachers	637,364.51	
Military and Armory	30,299.38	
Payment of Claims, etc.	215,667.12	
Relocating Buildings, East Boston District	10,070.44	
State-Boston Retirement System Pension Fund	350,394.00	
Miscellaneous	50,487.92	
	<hr/>	\$23,096,568.78
Debt Requirements:		
Redemption of funded debt	\$10,524,000.00	
Redemption of floating debt	55,000,000.00	
Interest	1,667,669.70	
	<hr/>	67,191,669.70
Pension Accumulation Fund		1,852,019.00
State Charges:		
State Tax and Assessments	\$64,958.29	
Metropolitan District Assessments	1,542,847.00	
	<hr/>	1,607,805.29
Metropolitan Transit Authority Deficits		1,282,860.49
Refunds		3,171,282.95
Premiums on Permanent Loans		6,707.99
Damages by Dogs		19,004.04
Transfer:		
To Special Revenue Funds		17,204.35
	<hr/>	
Total		\$187,313,682.80
		<hr/>
Cash Balance, December 31, 1950 (Exhibit A-2, Columns 2-3-4)		<u><u>\$2,213,834.30</u></u>

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1950

DEBITS

YEAR OF LEVY	Balances From 1949	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments
1942 and Prior.	\$79,164.93		\$4,939.59		\$205.00
1943	54,498.16		342.30		820.00
1944	33,582.91		389.03		2,154.60
1945	45,904.67		386.50		101,940.50
1946	168,672.21		1,782.25		238,703.00
1947	318,708.57		5,998.50		395,096.08
1948	1,048,105.80		4,061.30		633,205.97
1949	5,575,713.77		943.52	\$189.04	948,182.83
1950	661.46*	\$99,274,450.00		1,071.00	553,187.98
Totals	\$7,323,689.56	\$99,274,450.00	\$18,842.99	\$1,260.04	\$2,873,495.96

* Credit.

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1950

CREDITS

Adjustments	Receipts	Transfers to Tax Titles	Abatements	Adjustments	Balances to 1951
	\$3,472.00		\$3,977.53		\$76,859.99
\$82.00	618.02		1,238.20		53,886.24
79.80	640.40	\$219.45	2,517.69		32,828.80
85.00	654.25	63.75	102,759.84		44,838.83
2,406.60	1,035.53	63.00	245,192.82		165,272.71
	14,384.77	158.10	399,164.07	\$1,497.30	304,598.91
184.34	317,820.15	244,962.81	664,071.34		458,703.11
26,454.60	3,495,245.33	505,175.70	1,486,479.46		1,064,583.27
	90,090,137.50		1,478,612.03	252.00	8,259,045.99
\$29,292.34	\$93,924,007.95	\$750,642.81	\$4,384,012.98	\$1,749.30	\$10,460,617.85

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Changes in Surplus Account
Fiscal Year Ended December 31, 1950

Surplus as of December 31, 1949 \$9,828,502.86

Additions:

Excess Receipts over Estimates (Exhibit B-2):

Departmental Revenues — County	\$253,141.81	
Boston Housing Authority	82,580.38	
Courthouse Maintenance	6,317.00	
Excise Tax on Foreign Ships	333.33	
Motor Vehicle Excise Taxes	94,509.54	
Meal Tax (Old Age Assistance)	21,345.11	
Parking Facilities Fund	160,798.36	
Taxes — Chapter 59, Section 5A	7,174.61	
State Boxing Commission	3,959.12	
	<hr/>	\$630,159.26

Unexpended Balances Remaining in Treasury (Exhibit B-3):

City Departments	\$749,292.30	
County Departments	69,252.88	
Debt Requirements	37,065.30	
Unliquidated Reserves	11,947.54	
Metropolitan Transit Authority Deficit	394.68	
	<hr/>	\$867,952.70

Supplementary Assessments:

Commonwealth of Massachusetts	\$14,130.40	
Town of Brookline	1,719.90	
Real estate, personal property and poll taxes	13,834.00	
	<hr/>	29,684.30
Tax Titles, General Revenue — Receipts		255,455.16
Tax Possessions — Receipts		147,695.00
Reinstated Taxes (Schedule B-4)		18,842.99
Tax Title Abatements Charged to Overlays (Schedule C-3)		61,873.99
Motor Vehicle Excise Tax Refund Charged in Prior Year		6.00
Miscellaneous Credit Adjustments		26,144.16
		<hr/>
		2,037,813.56
		<hr/>
		\$11,866,316.42

Decreases:

Deficits in Estimated Receipts (Exhibit B-2):

Departmental Revenues — City	\$64,308.35	
Income Tax	788,310.40	
Corporation Tax	2,102,777.94	
Reimbursement for Loss of Taxes on State-owned Lands	63,939.07	
Gas and Electric Franchise	36.01	
Chapter 804, Acts of 1949	83.80	
	<hr/>	\$3,019,455.57
Taxes Transferred to Tax Titles (Schedule B-4)		750,642.81
Street Watering Tax Abatement64
Tax Title Refunds Charged Before Payment		720.31
		<hr/>
		3,770,819.33

Surplus as of December 31, 1950 \$8,095,497.09

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1950

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 29, 1950	Reserve Fund.....	Mayor, Office Expenses.....		\$21,031.27
	Dec. 29, 1950	Pensions and Annuities.....	City Council Proceedings.....		1,800.00
Dec. 12, 1950		Central Payroll Division.....	Auditing Department.....		1,500.00
July 18, 1950		Reserve Fund.....	Position Classification and Pay Plan, Establishment of.....		50,000.00
			Supply Department.....		1,500.00
June 13, 1950		Reserve Fund.....	Law Department.....		40,000.00
Sept. 12, 1950		Reserve Fund.....	City Documents.....	\$14,400.00	
Dec. 19, 1950		Pensions and Annuities.....	City Documents.....	4,000.00	
	Dec. 29, 1950				18,400.00
June 13, 1950		Reserve Fund.....	Registry Department.....		2,350.00
Oct. 24, 1950		Reserve Fund.....	Board of Zoning Adjustment.....		1,000.00
June 13, 1950		Reserve Fund.....	Public Buildings Department.....	\$5,000.00	
	Dec. 29, 1950	Reserve Fund.....	Public Buildings Department.....	15,200.00	
	Dec. 29, 1950	County Buildings.....	Public Buildings Department.....	7,500.00	
					27,700.00
	Dec. 22, 1950	Finance Commission.....	Boston Retirement Board.....		1,747.83
	Dec. 29, 1950	Reserve Fund.....	Conventions and Entertainment of Distinguished Guests.....		9,000.00
			Public Celebrations.....	\$10,000.00	
May 2, 1950		Reserve Fund.....			
Oct. 3, 1950		Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....	10,000.00	
		Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....	5,000.00	
Oct. 24, 1950		Reserve Fund.....	Public Celebrations.....	10,000.00	
Oct. 24, 1950		Reserve Fund.....	Public Celebrations.....	20,000.00	
	Dec. 29, 1950				55,000.00
			Public Works Department:		
June 13, 1950		Reserve Fund.....	Central Office.....		125.00
June 13, 1950		Reserve Fund.....	Automotive Division.....	\$11,200.00	
Sept. 26, 1950		Public Works Department:			
		Sewer Service.....	Automotive Division.....	1,000.00	
Sept. 26, 1950		Paving Service.....	Automotive Division.....	1,000.00	
Dec. 12, 1950		Sanitary Service.....	Automotive Division.....	1,000.00	
		Bridge Service.....	Automotive Division.....	1,200.00	
	Dec. 29, 1950	Bridge Service.....	Automotive Division.....	2,045.13	
					17,445.13
Dec. 12, 1950		Assessing Department.....	Fire Department.....	\$10,000.00	
Dec. 12, 1950		Budget Department.....	Fire Department.....	3,000.00	
Dec. 12, 1950		Hospital Department.....	Fire Department.....	85,000.00	
Dec. 12, 1950		Sanatorium Division.....	Fire Department.....	7,000.00	
Dec. 12, 1950		Institutions Department—Long Island Hospital.....	Fire Department.....	15,000.00	
Dec. 12, 1950		Public Works Department:			
		Bridge Service.....	Fire Department.....	40,000.00	
Dec. 12, 1950		Ferry Service.....	Fire Department.....	15,000.00	
Dec. 12, 1950		Sanitary Service.....	Fire Department.....	25,000.00	
Dec. 12, 1950		Treasury Department.....	Fire Department.....	3,000.00	
	Dec. 29, 1950	Reserve Fund.....	Fire Department.....	3,500.00	
					206,500.00
Nov. 14, 1950		Public Works Department:	Fire Department:		
		Ferry Improvements, etc.....	Electrical Inspection Division.....	\$300.00	
Dec. 29, 1950		Fire Department.....	Electrical Inspection Division.....	500.00	
	Dec. 29, 1950	Fire Department.....	Electrical Inspection Division.....	315.85	
Dec. 29, 1950		Fire Department.....	Electrical Inspection Division.....	52.00	
					1,167.85
June 13, 1950		Reserve Fund.....	Licensing Board.....	\$3,866.67	
Dec. 19, 1950		Finance Commission.....	Licensing Board.....	650.00	
					4,516.67
July 18, 1950		Reserve Fund.....	Civil Defense Activities.....		20,000.00
Sept. 26, 1950		Public Works Department:	Public Works Department:		
		Reconstruction of Streets.....	Street Signs.....		3,000.00

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1950

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
June 13, 1950		Boston Traffic Commission: Parking Meter Fees.....	Boston Traffic Commission: Parking Meters, Acquisition and Installation of.....		\$180,000.00
June 13, 1950		Reserve Fund.....	Public Works Department—Sewer Service.....		13,000.00
	Dec. 29, 1950	Hospital Department.....	Health Department.....		18,533.75
Aug. 22, 1950		Hospital Department.....	Installations, Alterations and Repairs.....	\$20,631.00	
	Dec. 29, 1950	Hospital Department.....	Installations, Alterations and Repairs.....	7,000.00	27,631.00
	Dec. 29, 1950	Hospital Department.....	Sanatorium Division: Installations, Alterations and Repairs.....		5,000.00
	Dec. 29, 1950	Pensions and Annuities.....	Institutions Department—Long Island Hospital.....		35,000.00
Nov. 21, 1950		Public Welfare Department: Central Office.....	Public Welfare Department: Temporary Home.....	\$3,715.10	
	Dec. 29, 1950	Central Office.....	Temporary Home.....	5.00	3,720.10
Nov. 14, 1950		Central Office.....	Wayfarers' Lodge.....	\$3,500.00	
Nov. 21, 1950		Central Office.....	Wayfarers' Lodge.....	2,378.00	5,878.00
	Dec. 29, 1950	Institutions Department: Steamers.....	Institutions Department: Central Office.....		2,572.80
	Dec. 29, 1950	Eastern Avenue Wharf.....	Child Welfare Division.....		3,500.00
Dec. 12, 1950		Public Welfare Department: Central Office.....	Department of Veterans' Services..	\$150,000.00	
	Dec. 29, 1950	Reserve Fund.....	Department of Veterans' Services..	4,607.68	154,607.68
Dec. 29, 1950		Park Department: Cemetery Division.....	Park Department.....	\$3,000.00	
Dec. 29, 1950		Reserve Fund.....	Park Department.....	23,000.00	26,000.00
Aug. 22, 1950		Park Department.....	Park Department—North Bennet Street Building, Restoration of.....		116.17
Aug. 22, 1950		Park Department—Dredging of Muddy River—Leverett Pond.....	Park Department—Removal of Trees Afflicted with the Dutch Elm Disease.....		35,000.00
Dec. 29, 1950		Election Department.....	Public Buildings Department: Market Division.....		594.88
Dec. 12, 1950		Reserve Fund.....	Workmen's Compensation.....	\$25,000.00	
	Dec. 29, 1950	Pensions and Annuities.....	Workmen's Compensation.....	2,500.00	27,500.00
June 13, 1950		Reserve Fund.....	Pensions and Annuities.....		18,928.00
	Dec. 29, 1950	Pensions and Annuities.....	Care of Veterans' Graves.....		300.00
Dec. 19, 1950		Sales of City Property—General.....	Park Department—Playground West Roxbury District.....		11,000.00
Dec. 30, 1949		Sales of City Property—General.....	Park Department—Land for Park Purposes, Brighton Section, Purchase of.....		23,000.00
			Total — City Budget.....		\$1,075,666.13
Nov. 28, 1950*		School Committee: Administration.....	School Committee: Instruction.....	\$20,000.00	
Nov. 28, 1950*		Auxiliary Services.....	Instruction.....	10,000.00	
Nov. 28, 1950*		Operation of Plant.....	Instruction.....	70,000.00	\$100,000.00

* School Committee Orders.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1950

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Nov. 28, 1950*		Operation of Plant.....	Auxiliary Services.....		\$4,000.00
Nov. 28, 1950*		Administration.....	Fixed Charges.....		10,000.00
			Total — School Committee.....		<u>\$114,000.00</u>
Oct. 26, 1950*		Sales of City Property—Schools....	Land and Buildings for Schools....		\$28,000.00
			Total — Department of School Buildings.....		<u>\$28,000.00</u>
	Dec. 29, 1950	Auditing Department.....	Miscellaneous Expenses, Auditing Department.....	\$280.87	
	Dec. 29, 1950	Auditing Department.....	Miscellaneous Expenses, Auditing Department.....	60.00	
					\$340.87
Dec. 19, 1950	Dec. 29, 1950	Superior Court, Criminal Session ..	Registry of Deeds.....		3,010.78
		Registry of Deeds.....	County Buildings.....	\$500.00	
	Dec. 29, 1950	Penal Institutions Department: House of Correction.....	County Buildings.....	1,950.00	
					2,450.00
Dec. 19, 1950		Jail—Jail Improvements.....	Jail.....		6,500.00
Nov. 14, 1950		Penal Institutions Department: Emergency Repairs, etc.....	Penal Institutions Department: House of Correction.....	\$7,790.25	
Nov. 14, 1950		Special Improvements and Repairs.....	House of Correction.....	3,209.75	
					11,000.00
	Dec. 29, 1950	House of Correction.....	Middlesex County Training School		4,503.31
June 13, 1950		Reserve Fund.....	Supreme Judicial Court.....		3,971.87
	Dec. 29, 1950	Reserve Fund.....	Superior Court, Civil Session, General Expenses.....		26,552.50
June 13, 1950		Reserve Fund.....	Municipal Court, City of Boston ..	\$15,000.00	
Nov. 14, 1950		Jail—Jail Improvements.....	Municipal Court, City of Boston ..	10,000.00	
	Dec. 29, 1950	Penal Institutions Department: House of Correction.....	Municipal Court, City of Boston ..	2,450.00	
					27,450.00
	Dec. 29, 1950	Superior Court, Criminal Session ..	Boston Juvenile Court.....		362.18
June 13, 1950		Reserve Fund.....	Probate Court.....		2,500.00
Dec. 29, 1950		Supreme Judicial Court.....	Municipal Court, Charlestown District.....		1,260.00
	Dec. 29, 1950	Superior Court, Criminal Session ..	East Boston District Court.....		1,099.66
	Dec. 29, 1950	Superior Court, Criminal Session ..	Municipal Court, South Boston District.....	\$16.17	
	Dec. 29, 1950	Penal Institutions Department: Emergency Repairs, etc.....	Municipal Court, South Boston District.....	375.00	
					391.17
	Dec. 29, 1950	Superior Court, Criminal Session ..	Municipal Court, Dorchester District.....		995.37
Dec. 19, 1950		Superior Court, Criminal Session ..	Municipal Court, Roxbury District	\$2,500.00	
Dec. 29, 1950		Reserve Fund.....	Municipal Court, Roxbury District	5,696.15	
					8,196.15
	Dec. 29, 1950	Penal Institutions' Department: Central Office.....	Municipal Court, West Roxbury District.....		316.03
Nov. 14, 1950		Jail—Jail Improvements.....	District Court of Chelsea.....		500.00
	Dec. 29, 1950	Superior Court, Criminal Session ..	Medical Examiner Service, Southern Division.....		25.50
	Dec. 29, 1950	Superior Court, Criminal Session ..	Associate Medical Examiner Service, Northern Division.....		41.44
	Dec. 29, 1950	Reserve Fund.....	Insanity Cases.....		5,432.00
			Total — County Budget.....		<u>\$106,898.83</u>

* School Committee Orders.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1950

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Mar. 13, 1950*	Water Service, Surplus Receipts....	City Loans, Redemption of.....	\$632,547.10	
	Dec. 29, 1950	Premiums on Permanent Loans	City Loans, Redemption of.....	17,976.01	\$650,523.11
	Dec. 29, 1950	Accrued Interest on Permanent Loans.....	City Debt Requirements — Interest.....		8,250.00
			Total — Debt Requirements		\$658,773.11
	Dec. 29, 1950	School Committee Receipts.....	Damages by Dogs, etc.....		\$19,004.04
		Exhibit C-2:	Exhibit B-3:		
		Unliquidated Reserve—City—1946.....	Unliquidated Reserve—City—1946.....	\$11,742.04	
		Unliquidated Reserve—County—1946.....	Unliquidated Reserve—County—1946.....	205.50	
		Parking Meter Fees.....	Parking Meter Fees.....	225,000.00	
		Public Welfare Department, Refund Account.....	Public Welfare Department, Refund Account.....	129,530.52	366,478.06
			Total — Miscellaneous.....		\$385,482.10

*Chapter 324, Acts of 1914, Section 1.

SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1950

ASSETS

Cash in Treasury		\$5,926,889.71	
Accounts Receivable:			
Tax Titles — Taxes and Assessments	\$1,792,366.48		
Tax Titles — on Water Rates	96,102.46		
Tax Possessions	1,929,278.52		
			3,817,747.46
Departmental Commitments:			
Printing Department	\$14,682.98		
City Record	4,208.00		
House of Correction, Industries	19,022.09		
			37,913.07
Water Rates and Services	\$1,152,778.70		
Water Added to Taxes — 1950 and Prior	246,146.65		
			1,398,925.35
Total			<u>\$11,181,475.59</u>

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

BALANCE SHEET
DECEMBER 31, 1950

LIABILITIES AND RESERVES

Appropriation Balances:

Rapid Transit Interest and Sinking Funds	\$34,703.32	
Federal Hospital Grants	17,151.99	
Water Service	192,358.44	
Printing Department	117,410.71	
House of Correction, Industries	14,172.26	
Federal Welfare Grants	329,478.44	
Traffic Tunnel, Retirement Loan, Interest	1,598.75	
Parking Facilities Fund	1,132.20	
Parking Meter Fees	121,993.29	
		\$829,999.40

Warrants Payable:

General Revenue	2,802,856.70
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Debt Due and Unpaid

Summer Traffic Tunnel	114,000.00
Metropolitan Water Assessment (Net Overestimate — 1950)	117,513.75
	.36

Reserved Accounts:

Withholding Tax Deductions	\$756,275.71
Payroll Deductions — Federal Savings Bonds	125,894.39
Unliquidated Reserve — 1950 and prior	283,880.06
Duplicates and Overpayments	162,600.40

Sales of City Property:

General	\$12,592.88	
Schools	91,158.42	
Water	17,200.00	
		120,951.30
Payroll Tailings	60,385.28	
Street Openings Account	47,838.86	
Water Division Deposit Account	54,580.00	
Park Department, Suspense Account	4,553.71	
Interest Tailings	3,603.75	
Tellers' Adjustment Account	660.26	
Unclaimed Money	2,911.30	
Collecting Department, Suspense Account	1,173.27	
Special Guarantee Deposit Account	1,600.00	
Blue Cross Deductions	33,763.60	
Credit Union Deductions	81,775.00	
		1,742,446.89

Revenues Available When Collected:

Accounts Receivable	\$3,817,747.46	
Water	1,398,925.35	
Departmental Commitments	37,913.07	
		5,254,585.88

Surplus — Available for Appropriation:

Water Service	320,072.61	
Total		<u>\$11,181,475.59</u>

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1950

DEPARTMENT OR ACTIVITY	Balances From 1949	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1950	To	From
INCOME DEPARTMENTS				
City Record, Publication of		\$26,159.74	\$17,204.35	
Printing Department		917,496.37		
Maintenance and Operation	\$794,954.09			
Pensions and Annuities	5,131.57			
Summer Traffic Tunnel	\$136,754.06	1,863,035.00		
Maintenance and Operation	\$459,857.82			
Interest	832,453.75			
Refunded Tolls	92.20			
Excess Receipts to Board of Sinking Fund Commissioners	586,754.06			
Pensions and Annuities	3,117.48			
Water Service	696,628.72	4,714,700.11		\$632,547.10
Collecting Department	\$174,781.30			
Public Works Department	2,349,060.88			
Serial Loans	36,000.00			
Interest	5,518.75			
Metropolitan District Assessments	1,661,063.28			
Refunded Water Rates	678.20			
Pensions and Annuities	39,247.91			
Sales of Water Property	17,200.00			
Penal Institutions Department: Industries — General	13,649.61	45,558.42		
Totals — Income Departments	\$864,232.39	\$7,566,949.64	\$17,204.35	\$632,547.10
DEBT REQUIREMENTS				
Rapid Transit Interest and Sinking Fund	\$69,388.15	\$1,967,897.70		
Traffic Tunnel Retirement Loan — Interest	3,168.75	280,787.50		
Traffic Tunnel Bonds, Act of 1929, Redemption of		4,000,000.00		
Totals — Debt Requirements	\$72,556.90	\$6,248,685.20		
FEDERAL GRANTS				
Public Welfare Department:				
Aid to Dependent Children		\$2,029,446.45		
Aid to Dependent Children, Administration Expenses	\$63,076.91	144,891.47		
Old Age Assistance		6,294,870.66		
Old Age Assistance, Administration Expenses	61,601.21	597,981.82		
Hospital Department:				
Cadet Nursing Program	6,001.71			
Nurses' Home, Plans	8,636.23			
Veterans' Training	12,688.30	31,312.39		
Totals — Federal Grants	\$152,004.36	\$9,098,502.79		

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$43,364.09 917,496.37	\$30,324.70 782,853.06	\$13,039.39 17,232.60	\$43,364.09 800,085.66		\$117,410.71
1,999,789.06	1,866,648.28	15,627.03	1,882,275.31	\$1,547.11	115,966.64
4,778,781.73	4,158,661.43	107,688.89	4,266,350.32	192,358.80	320,072.61
17,200.00				17,200.00	
59,208.03	40,994.23	4,041.54	45,035.77	14,172.26	
\$7,815,839.28	\$6,879,481.70	\$157,629.45	\$7,037,111.15	\$225,278.17	\$553,449.96
\$2,037,285.85 283,956.25 4,000,000.00	\$2,002,582.53 282,357.50 4,000,000.00		\$2,002,582.53 282,357.50 4,000,000.00	\$34,703.32 1,598.75	
\$6,321,242.10	\$6,284,940.03		\$6,284,940.03	\$36,302.07	
\$2,029,446.45 207,968.38 6,294,870.66 659,583.03	\$1,902,500.00 94,806.27 6,285,000.00 580,083.81		\$1,902,500.00 94,806.27 6,285,000.00 580,083.81	\$126,946.45 113,162.11 9,870.66 79,499.22	
6,001.71 8,636.23 44,000.69	362.00 8,636.23 27,373.31	\$4,915.10	362.00 8,636.23 32,488.41	5,639.71 11,512.28	
\$9,250,507.15	\$8,898,961.62	\$4,915.10	\$8,903,876.72	\$346,630.43	

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Balances From 1949	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1950	To	From
MISCELLANEOUS				
Betterments		\$91,451.52		
Blue Cross Deductions	\$30,549.95	403,083.60		
Collecting Department, Suspense Account	1,088.17	93.45		
Credit Union Deductions	601.00*	917,237.00		
Debt Drawn for and Unpaid	54,000.00		\$108,000.00	
Duplicates and Overpayments	156,566.80	113,765.09		
Interest Tailings	3,403.75	200.00		
Park Department, Suspense Account	4,553.71			
Parking Facilities Fund	1,285.00			
Parking Meter Fees	47,271.63	479,721.66		\$405,000.00
Payroll Deductions for Purchase of Bonds	129,662.34	736,151.05		
Payroll Tailings	58,024.98	3,495.19		
Public Welfare Department, Refund Account		129,845.52		129,530.52
Sales of City Property — General	110,349.38	99,743.50		184,000.00
Sales of City Property — Schools	118,248.42	910.00		28,000.00
Special Guarantee Deposit Account	1,600.00			
Street Openings Account	34,060.70	25,803.16		
Tellers' Adjustment Account	1,450.45	1,389.15		
Unclaimed Money	2,773.59	137.71		
Unliquidated Reserve — City — 1946	11,835.03			11,742.04
Unliquidated Reserve — City — 1947	29,269.58			
Unliquidated Reserve — City — 1948	46,794.10			15.20
Unliquidated Reserve — City — 1949	101,051.74			
Unliquidated Reserve — City — 1950		183,195.82		
Unliquidated Reserve — County — 1946	205.50			205.50
Unliquidated Reserve — County — 1947	248.43			
Unliquidated Reserve — County — 1948	2.45		15.20	
Unliquidated Reserve — County — 1949	2,187.30			
Unliquidated Reserve — County — 1950		9,831.86		
Warrants Payable	2,563,408.68	2,910,856.70		108,000.00
Water Division, Deposit Account	35,538.00	110,394.60		
Withholding Tax Deductions	625,352.50	5,951,944.40		
Totals — Miscellaneous	\$4,170,181.18	\$12,169,250.98	\$108,015.20	\$866,493.26

* Debit balance provided for.

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$91,451.52	\$91,451.52		\$91,451.52		
433,633.55	399,869.95		399,869.95	\$33,763.60	
1,181.62	8.35		8.35	1,173.27	
916,636.00	834,861.00		834,861.00	81,775.00	
162,000.00	48,000.00		48,000.00	114,000.00	
270,331.89	107,731.49		107,731.49	162,600.40	
3,603.75				3,603.75	
4,553.71				4,553.71	
1,285.00	152.80		152.80	1,132.20	
121,993.29				121,993.29	
865,813.39	739,919.00		739,919.00	125,894.39	
61,520.17	1,134.89		1,134.89	60,385.28	
315.00	315.00		315.00		
26,092.88		\$13,500.00	13,500.00	12,592.88	
91,158.42				91,158.42	
1,600.00				1,600.00	
59,863.86	11,675.00	350.00	12,025.00	47,838.86	
2,839.60	2,179.34		2,179.34	660.26	
2,911.30				2,911.30	
92.99	10.00	\$2.99	92.99		
29,269.58	521.30		521.30	28,748.28	
46,778.90	6,612.81	127.80	6,740.61	40,038.29	
101,051.74	78,517.29	824.48	79,341.77	21,709.97	
183,195.82				183,195.82	
248.43				248.43	
17.65	15.20		15.20	2.45	
2,187.30	2,082.34		2,082.34	104.96	
9,831.86				9,831.86	
5,366,265.38	2,563,408.68		2,563,408.68	2,802,856.70	
145,932.60	91,352.60		91,352.60	54,580.00	
6,577,296.90	5,821,021.19		5,821,021.19	756,275.71	
\$15,580,954.10	\$10,800,839.75	\$14,885.27	\$10,815,725.02	\$4,765,229.08	

SCHEDULE C-1

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Cash Receipts and Expenditures

Fiscal Year Ended December 31, 1950

Balance, January 1, 1950	\$5,258,974.83
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Receipts:

Revenues Reserved for Special Objects:

Betterments	\$91,451.52
Duplicates and Overpayments	113,765.09
Payroll Tailings	3,495.19
Interest Tailings	200.00
Payroll Deductions for Purchase of War Bonds	736,151.05
Withholding Tax Deductions	5,951,944.40
Blue Cross Deductions	403,083.60
Parking Meter Fees	479,721.66
Unliquidated Reserve 1950 — City	183,195.82
Unliquidated Reserve 1950 — County	9,831.86
Street Openings Account	25,803.16
Credit Unions Deductions	917,237.00
Unclaimed Money — County	137.71
Sales of City Property — General	99,743.50
Sales of City Property — Schools	910.00
Traffic Tunnel Bonds, Acts of 1929, Redemption of	4,000,000.00
Tellers' Adjustment Account	1,389.15
Collecting Department, Suspense Account	93.45
Water Service — Deposit Account	110,394.60
	\$13,128,548.76

Federal Grants	9,098,502.79
Traffic Tunnel Retirement Loan — Interest	280,787.50
Metropolitan Transit District Debt Requirements	1,967,897.70

Revenue Departments:

Water Rates, etc.	\$4,714,700.11
Printing Department	917,496.37
Summer Tunnel, Tolls, etc.	1,863,035.00
House of Correction, Industries	45,558.42
City Record, Publication of	26,159.74
	7,566,949.64

32,042,686.39

Adjustments:

Warrants Payable	\$2,802,856.70
Debt Drawn for but Unpaid	108,000.00

Transfers:

From General Revenue, Maintenance, to City Record, Publication of	17,204.35
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2,928,061.05

Total Balance, Receipts, Adjustments and Transfers	\$40,229,722.27
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Payments:

From Revenues Reserved for Special Objects:

Betterments	\$91,451.52
Debt Drawn for but Unpaid	48,000.00
Duplicates and Overpayments	107,731.49
Payroll Tailings	1,134.89
Tellers' Adjustment Account	2,179.34
Street Openings Account	12,025.00
Collecting Department, Suspense Account	8.35
Parking Facilities Fund	152.80
Refunded Deposit—Sales of City Property, General	13,500.00

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

CASH RECEIPTS AND EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1950

Water Service — Deposit Account	\$91,352.60	
Payroll Deductions for Purchase of War Bonds	739,919.00	
Withholding Tax Deductions	5,821,021.19	
Blue Cross Deductions	399,869.95	
Credit Unions Deductions	834,861.00	
Unliquidated Reserve 1946 — City	92.99	
Unliquidated Reserve 1947 — City	521.30	
Unliquidated Reserve 1948 — City	6,740.61	
Unliquidated Reserve 1948 — County	15.20	
Unliquidated Reserve 1949 — City	79,341.77	
Unliquidated Reserve 1949 — County	2,082.34	
	<hr/>	\$8,252,001.34

Revenue Departments:

	Maintenance	Debt and Interest	
City Record	\$43,364.09		
Printing Department	800,085.66		
Summer Tunnel	463,067.50	\$832,453.75	
Water Service	2,563,768.29	41,518.75	
House of Correction, Industries	45,035.77		
	<hr/>	<hr/>	
Metropolitan Water Assessment	\$3,915,321.31	\$873,972.50	
	687,359.24	973,704.04	
	<hr/>	<hr/>	
	\$4,602,680.55	\$1,847,676.54	6,450,357.09
Rapid Transit, Interest and Sinking Funds			2,002,582.53
Federal Grants			8,903,876.72
Traffic Tunnel Debt Requirements paid to Sinking Funds Commission			869,111.56
Warrants Payable			2,563,408.68
Traffic Tunnel Bonds, Acts of 1929, Redemption of			4,000,000.00
			<hr/>
Total Payments			\$33,041,337.92

Transfers:

From Water Surplus to Debt and Interest (General Revenue)	\$632,547.10	
From Unliquidated Reserve 1946 to General Revenue (Maintenance)	11,947.54	
From Sales of City Property, General to Automatic Traffic Control Signals in Various Sections of the City (Capital Improvements)	150,000.00	
From Sales of City Property, General to Land for Park Purposes, Brighton section, Purchase of (General Revenue, Maintenance)	23,000.00	
From Sales of City Property, General to Playground, West Roxbury District (General Revenue, Maintenance)	11,000.00	
From Sales of City Property, Schools to Schools, General Revenue	28,000.00	
From Parking Meter Fees to General Revenue, Maintenance	405,000.00	
	<hr/>	1,261,494.64
Total Payments and Transfers		<u>\$34,302,832.56</u>
Balance, December 31, 1950		<u>\$5,926,889.71</u>

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEPARTMENTAL MAINTENANCE		
City Record, Publication of	\$43,364.09	\$6,708.01
Collecting Department, Water Division	174,781.30	150,152.85
Printing Department	673,563.98	460,048.97
Departmental Stationery and Postage	121,390.11	
Summer Traffic Tunnel	459,857.82	339,664.60
Water Service	2,349,060.88	1,362,315.50
Total Departmental Maintenance (Exhibit C-2)	<u>\$3,822,018.18</u>	<u>\$2,318,889.93</u>

FEDERAL GRANTS		
Aid Disbursements:		
Dependent Children	\$1,902,500.00	
Old Age Assistance	6,285,000.00	
Administration Expenses:		
Dependent Children	94,806.27	
Old Age Assistance	580,083.81	
Public Health:		
Cadet Nursing Program	362.00	
Nurses' Home Plans	8,636.23	
Veterans' Training	32,488.41	
Total Federal Grants (Exhibit C-2)	<u>\$8,903,876.72</u>	

DEBT REQUIREMENTS		
Redemption of Funded Debt:		
Traffic Tunnel Loan, Act of 1929	\$4,000,000.00	
Water Service, Serial Loans	36,000.00	
Payment to Sinking Funds Commission:		
Summer Traffic Tunnel, Excess Receipts	586,754.06	
Interest:		
Rapid Transit	2,002,582.53	
Summer Traffic Tunnel	832,453.75	
Traffic Tunnel Retirement Loan	282,357.50	
Water Service	5,518.75	
Total Debt Requirements (Exhibit C-2)	<u>\$7,745,666.59</u>	

METROPOLITAN WATER ASSESSMENT		
Serial Loans	\$722,423.01	
Interest	251,281.03	
Maintenance	687,359.24	
Total Metropolitan Water Assessment (Exhibit C-2)	<u>\$1,661,063.28</u>	

PENSIONS AND ANNUITIES		
Collecting Department, Water Division	\$3,849.96	
Printing Department	5,131.57	
Summer Traffic Tunnel	3,117.48	
Water Service	35,397.95	
Total Pensions and Annuities (Exhibit C-2)	<u>\$47,496.96</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$36,474.19	\$39.00	\$142.89			
8,176.10	231.00	16,221.35			
10,661.50	2,565.61	7,482.16	\$2,170.94		\$190,634.80
			121,390.11		
99,782.36	6,719.91	6,543.98	7,057.37	\$89.60	
550,294.60	109,297.88	37,167.72	259,105.97	30,879.21	
<hr/> \$705,388.75	<hr/> \$118,853.40	<hr/> \$67,558.10	<hr/> \$389,724.39	<hr/> \$30,968.81	<hr/> \$190,634.80

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
REFUNDS		
Summer Traffic Tunnel, Tolls	\$92.20	
Water Rates	678.20	
Total Refunds (Exhibit C-2)	<u>\$770.40</u>	
PENAL INDUSTRIES		
General	\$45,035.77	
Total Industries (Exhibit C-2)	<u>\$45,035.77</u>	
MISCELLANEOUS		
Betterments	\$91,451.52	
Collecting Department, Suspense Account	8.35	
Debt Drawn for and Unpaid	48,000.00	
Duplicates and Overpayments	107,731.49	
Parking Facilities Fund	152.80	
Payroll Deductions:		
Blue Cross	399,869.95	
Credit Union Deductions	834,861.00	
Purchase of Federal Savings Bonds	739,919.00	
Withholding Tax	5,821,021.19	
Payroll Tailings	1,134.89	
Public Welfare Department, Refund Account	315.00	
Sales of City Property	13,500.00	
Street Openings Account	12,025.00	
Tellers' Adjustment Account	2,179.34	
Unliquidated Reserve, 1946	92.99	
Unliquidated Reserve, 1947	521.30	
Unliquidated Reserve, 1948	6,755.81	
Unliquidated Reserve, 1949	81,424.11	
Warrants Payable (1949)	2,563,408.68	
Water Service, Deposit Account	91,352.60	
Total Miscellaneous (Exhibit C-2)	<u>\$10,815,725.02</u>	

SCHEDULE C-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
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SCHEDULE C-3

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Analysis of Tax Title Account

Fiscal Year Ended December 31, 1950

Balance, December 31, 1949	\$1,686,929.29
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Additions:

Transfers from:

Tax Accounts (Schedule B-4)	\$750,642.81
Sidewalk Assessments	9.63
Building Department	18,732.50

\$769,384.94

Commitments (Costs and Interest)	41,505.99
--	-----------

Abatements after Payments	720.31
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Reinstatements from Tax Possessions	2,700.85
---	----------

Adjustments	179.21
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814,491.30

\$2,501,420.59

Decreases:

Receipts (Schedule C-1)	\$255,455.16
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Abatements charged to Overlay Accounts (Schedule B-5)	61,873.99
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Transfers to Tax Possessions (Schedule C-4)	362,132.39
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Canceled Costs and Interest	11,357.44
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Reinstatements to:

Tax Accounts (Schedule B-4)	\$16,303.25
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Moth Assessments	11.00
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Sidewalk Assessments	7.40
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16,321.65

Adjustments	1,913.48
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709,054.11

Balance, December 31, 1950	<u>\$1,792,366.48</u>
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SCHEDULE C-4
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Tax Possessions Account
Fiscal Year Ended December 31, 1950

Balance, December 31, 1949				\$1,799,592.06
Additions:				
Transfers from:				
Tax Titles, General Revenue (Schedule C-3)	\$362,132.39			
Tax Titles, Sinking Funds	20,073.05			
Tax Titles, Water	17,734.72			
			\$399,940.16	
Commitments (Land Court Fees, etc.)			14,146.12	
Profit on Sales			18,531.87	
				432,618.15
				<u>\$2,232,210.21</u>
Decreases:				
Receipts (Schedule C-1)	\$147,695.00			
Reinstatements to:				
Tax Titles, General Revenue (Schedule C-3)	2,700.85			
Canceled Land Court Fees, etc.	121.10			
Loss on Sales	81,069.94			
				231,586.89
Balance, December 31, 1950				<u><u>\$2,000,623.32</u></u>

SCHEDULE C-5
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1950

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 29, 1950	Reserve Fund.....	City Record, Publication of.....		\$17,204.35
			Total — Income Departments..		\$17,204.35
	Dec. 29, 1950	Warrants Payable — 1950.....	Debt Drawn for and Unpaid.....		\$108,000.00
	April 25, 1950	Unliquidated Reserve — City — 1948.....	Unliquidated Reserve — County — 1948.....		15.20
			Total — Miscellaneous.....		\$108,015.20

SECTION D

CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1950

ASSETS

Cash in Treasury		\$6,805,066.45
Loans Authorized and Unissued:		
Bridges, Construction of	\$1,890,000.00	
Incinerator Building, Construction and Equipping	200,000.00	
Departmental Buildings, Construction of	2,350,000.00	
Huntington Avenue Underpass	50,000.00	
New City Hall Plans, etc.	10,000.00	
Off-Street Parking Facilities	3,000,000.00	
Permanent Housing for Veterans of World War II	10,500,000.00	
Low Income Housing, South End	3,000,000.00	
Institutions Department, Long Island Viaduct	1,600,000.00	
City of Boston Voting Machine Loan, Act of 1943, as amended by Chapter 399, Acts of 1950	1,000,000.00	
		<u>23,600,000.00</u>
Total		<u>\$30,405,066.45</u>

LIABILITIES AND RESERVES

Appropriation Balances	\$6,805,066.45
Construction Authorized	23,600,000.00
Total	<u>\$30,405,066.45</u>

SCHEDULE D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS

Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1950

Balance, January 1, 1950 \$1,657,517.41

RECEIPTS

Bonds Issued:

Permanent Housing for Veterans of World War II	\$2,000,000.00	
Public Ways, Construction of	3,500,000.00	
Construction of Buildings, Acquisition of Land, etc.	1,500,000.00	
Sewerage Loan	550,000.00	
Bridges, Construction of	450,000.00	
Long Island Viaduct	1,000,000.00	
	<u>9,000,000.00</u>	\$9,000,000.00

Miscellaneous:

Public Ways, Construction of	\$178,739.82	
Rapid Transit Facilities, East Boston District	138.86	
Sewerage Works	1,175.80	
Automatic Traffic Control Signals in Various Sections of the City	840.00	
	<u>180,894.48</u>	180,894.48

Transfers:

From Sales of City Property, General	150,000.00	
	<u>9,330,894.48</u>	9,330,894.48
	120,594.4	
Total Balance, Receipts and Transfers		\$13,988,411.89

PAYMENTS

Capital Outlays:

Boston Traffic Commission:		
Automatic Traffic Control Signals in Various Sections of the City	\$11,804.07	
Construction of Buildings and Original Equipment and Furnishings Thereof	69,832.66	

Fire Department:

Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof	1,218,701.25	✓
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Hospital Department:

Construction of Buildings, Acquisition of Land, etc.	1,685.06	
Construction of Buildings and Original Equipment and Furnishings Thereof	354,063.58	

Sanatorium Division:

Construction of Buildings and Original Equipment and Furnishings Thereof	4,066.65	
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Long Island Hospital:

Construction of Buildings and Original Equipment and Furnishings Thereof	185,104.63	✓
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Library Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	66,571.47	
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Park Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	25,965.19	
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Public Welfare Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	58,025.12	
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Public Works Department:

Bridges, Construction of	32,727.42	
Public Ways, Construction of	1,937,386.42	
Sewerage Works	545,782.43	✓

Transit Department:

Rapid Transit Facilities, East Boston District	138.86	
--	--------	--

Miscellaneous:

City of Boston, Parking Facilities	240,117.37	
Departmental Equipment	15,644.71	
Permanent Housing for Veterans of World War II	1,500,000.00	
Temporary Housing for Veterans of World War II	96,299.28	
Long Island Viaduct, Construction of	819,429.27	
	<u>7,183,345.44</u>	7,183,345.44

Balance, December 31, 1950 (Exhibit D-1)		\$8,805,066.45
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EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1950

DEPARTMENT AND IMPROVEMENT	Balances from 1949	Credits		Transfers (Schedule D-2)	
		Revenue Received During 1950	Loans Issued in 1950	To	From
BOSTON TRAFFIC COMMISSION					
Automatic Traffic Control Signals in Various Sections of the City	\$75,848.46	\$840.00		\$150,000.00	
Construction of Buildings and Original Equipment and Furnishings					
Thereof	69,861.93				
FIRE DEPARTMENT					
Construction and Reconstruction of Buildings and Original Equip- ment and Furnishings Thereof	641,736.64		\$940,000.00		
HOSPITAL DEPARTMENT					
Construction of Buildings, Acquisition of Land, etc.	5,434.83				
Construction of Buildings and Original Equipment and Furnishings					
Thereof	288,747.27		310,000.00		
SANATORIUM DIVISION					
Construction of Buildings and Original Equipment and Furnishings					
Thereof	8,195.13				
LONG ISLAND HOSPITAL					
Construction of Buildings and Original Equipment and Furnishings					
Thereof	236,040.97				
Long Island Viaduct, Construction of			1,000,000.00		
LIBRARY DEPARTMENT					
Construction of Buildings and Original Equipment and Furnishings					
Thereof	184,879.50		100,000.00		
PARK DEPARTMENT					
Construction of Buildings and Original Equipment and Furnishings					
Thereof	370,666.14				
PUBLIC BUILDINGS DEPARTMENT					
New City Hall, Plans, etc					
PUBLIC WELFARE DEPARTMENT					
Construction of Buildings and Original Equipment and Furnishings					
Thereof	527,316.88		100,000.00		
PUBLIC WORKS DEPARTMENT					
Bridges, Construction of	3,916.83		450,000.00		
Construction of Buildings and Original Equipment and Furnishings					
Thereof			50,000.00		
Incinerator, Building, Construction and Equipping					
Public Ways, Construction of		178,739.82	3,500,000.00		
Sewerage Works	554,594.48	1,175.80	550,000.00		
Traffic Tunnel	31,418.39				
Huntington Avenue Underpass, Chapter 395, Acts of 1938					
MISCELLANEOUS					
City of Boston, Parking Facilities	987,299.50				
Departmental Equipment	38,348.45				
Low Income Housing, South End					
Permanent Housing for Veterans of World War II	532,605.51		2,000,000.00		
Rapid Transit Facilities, East Boston District		138.86			
Temporary Housing for Veterans of World War II	96,299.28				
Voting Machines	4,307.22				
Totals	\$4,657,517.41	\$180,894.48	\$9,000,000.00	\$150,000.00	

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

Total Amounts Available	Expenditures			Balances to 1951			
	Cash	Warrants Payable	Total	Unexpended	Loans Author- ized but not Issued	Unliquidated	Unencumbered
\$226,688.46	\$11,804.07		\$11,804.07	\$214,884.39		\$133,816.64	\$81,067.75
69,861.93	69,832.66		69,832.66	29.27			29.27
1,581,736.64	1,218,701.25		1,218,701.25	363,035.39	\$850,000.00	684,451.03	528,581.36
5,434.83	1,685.06		1,685.06	3,749.77			3,749.77
598,747.27	354,063.58		354,063.58	244,683.69	100,000.00	296,932.02	47,751.67
8,195.13	4,066.65		4,066.65	4,128.48		351.50	3,776.98
236,040.97	185,104.63		185,104.63	50,936.34	1,175,000.00	171,391.92	1,054,544.42
1,000,000.00	819,429.27		819,429.27	180,570.73	1,600,000.00	1,774,097.99	6,472.74
284,879.50	66,571.47		66,571.47	218,308.03		11,490.74	206,817.29
370,666.14	25,965.19		25,965.19	344,700.95	25,000.00	362.28	369,338.67
					10,000.00		10,000.00
627,316.88	58,025.12		58,025.12	569,291.76	200,000.00	69,539.33	699,752.43
453,916.83	32,727.42		32,727.42	421,189.41	1,890,000.00	63,822.76	2,247,366.65
50,000.00				50,000.00			50,000.00
3,678,739.82	1,937,072.54		1,937,386.42	1,741,353.40	200,000.00	1,327,690.92	200,000.00
1,105,770.28	545,782.43	\$313.88	545,782.43	559,987.85		145,741.18	413,662.48
31,418.39				31,418.39			414,246.67
					50,000.00		31,418.39
							50,000.00
987,299.50	240,022.53	94.84	240,117.37	747,182.13	3,000,000.00	73,154.15	3,674,027.98
38,348.45	15,644.71		15,644.71	22,703.74		3,489.47	19,214.27
2,532,605.51	1,500,000.00		1,500,000.00	1,032,605.51	3,000,000.00		3,000,000.00
138.86	138.86		138.86		10,500,000.00		11,532,605.51
96,299.28	96,299.28		96,299.28				
4,307.22				4,307.22	1,000,000.00		1,004,307.22
\$13,988,411.89	\$7,182,936.72	\$408.72	\$7,183,345.44	\$6,805,066.45	\$23,600,000.00	\$4,756,331.93	\$25,648,734.52

SCHEDULE D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1950

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3E as Amended by Chapter 604, Acts of 1941				
Aug. 29, 1950	Sales of City Property — General...	Boston Traffic Commission: Automatic Traffic Control Signals in Various Sections of the City Total—Capital Improvement Funds.....		\$150,000.00 <u>\$150,000.00</u>

SECTION E

DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
BALANCE SHEET — DEBT AND SINKING FUNDS
January 1 and December 31, 1950

	January 1, 1950	December 31, 1950
ASSETS		
Cash — Sinking Funds Commission:		
In Treasury and Depositories	\$793,761.66	\$766,030.09
Investments — Sinking Funds Commission	74,820,584.27	70,164,852.57
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$7,883.06	\$8,488.98
Sewer	4,475.87	4,066.50
	12,358.93	12,555.48
Apportioned but not Due:		
Street	\$143,276.54	\$163,805.55
Sewer	29,266.72	30,708.28
	172,543.26	194,513.83
Unapportioned:		
Street	\$397,597.42	\$406,795.41
Sewer	50,305.33	60,905.62
	447,902.75	467,701.03
Tax Titles — Street and Sewer Assessments	51,525.85	40,809.58
Interest on Rapid Transit Debt	3,465.69	
Amounts to Be Provided for Retirement of Net Funded or Fixed Debt:		
Sinking Funds	\$313,561.43	\$230,875.98
Serial	75,568,019.70	74,397,923.71
	*75,881,581.13	*74,628,799.69
Total Assets	<u>\$152,183,726.54</u>	<u>\$146,275,262.27</u>
LIABILITIES AND SURPLUS		
Sinking Funds Loans:		
Outside Debt Limit	\$73,298,500.00	\$68,298,500.00
Serial Loans:		
Inside Debt Limit	\$31,794,000.00	\$31,734,000.00
Outside Debt Limit	45,844,000.00	45,344,000.00
	77,638,000.00	77,078,000.00
Reserved Accounts:		
Interest on Traffic Tunnel Retirement Debt	\$119,410.64	\$87,186.00
Interest on Airport Debt	340.00	
Interest on Rapid Transit Debt		5,494.83
	119,750.64	92,680.83
Revenues Available when Collected:		
Special Assessments	\$632,804.94	\$674,770.34
Tax Titles	51,525.85	40,809.58
	684,330.79	715,579.92
Sinking Funds Surplus	443,145.11	90,501.52
Total Liabilities and Surplus	<u>\$152,183,726.54</u>	<u>\$146,275,262.27</u>

*Sinking Funds Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1950

Gross funded debt, December 31, 1949		\$150,936,500.00
Add funded debt issued in 1950:		
City Debt		9,000,000.00
		<u>\$159,936,500.00</u>
Deduct funded debt paid in 1950:		
City Debt	\$9,417,000.00	
County Debt	107,000.00	
Rapid Transit Debt	1,000,000.00	
Water Debt	36,000.00	
Traffic Tunnel Debt	<u>4,000,000.00</u>	
		<u>14,560,000.00</u>
Gross funded debt, December 31, 1950		\$145,376,500.00
Sinking Funds, December 31, 1949	\$75,614,348.93*	
Receipts during 1950	<u>1,512,244.91</u>	
	\$77,126,593.84	
Payments	<u>6,195,711.18</u>	
	\$70,930,882.66	
Less: Reserve for payment of interest on debt	<u>92,680.83</u>	
Total redemption means, December 31, 1950		<u>70,838,201.83</u>
Net funded debt, December 31, 1950		<u><u>\$74,538,298.17</u></u>

* Includes \$120,284.86 interest on debt.

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1950
LOANS IN ANTICIPATION OF REVENUE

Loans brought forward from 1949		\$10,000,000.00
Loans issued during 1950		*55,000,000.00
		<u>\$65,000,000.00</u>
Less 1949 Loans paid off	\$10,000,000.00	
Less 1950 Loans paid off	<u>45,000,000.00</u>	
		<u>55,000,000.00</u>
Net Outstanding Obligations		<u>\$10,000,000.00</u>

* Total authorized by City Council, \$60,000,000.00.

EXHIBIT E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power in 1950

Total debt incurring power within the debt limit ($2\frac{1}{2}$ per cent of \$1,507,628,160, the average assessed valuation for three years, less abatements)		\$37,690,704.00
Debt incurred:		
Total funded debt, city and county	\$150,936,500.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$28,963,000.00	
Traffic Tunnel debt	19,550,000.00	
Traffic Tunnel Retirement debt	16,045,000.00	
County debt	836,000.00	
Rapid Transit debt	53,748,500.00	
	<u>\$119,142,500.00</u>	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	2,252,000.00	
		<u>121,394,500.00</u>
Funded debt within the debt limit		\$29,542,000.00
Offsets to funded debt:		
Sinking funds	\$75,494,064.07	
Less sinking funds for debt outside the debt limit:		
City		
Rapid Transit	\$53,744,500.09	
Traffic Tunnel	19,236,438.57	
Traffic Tunnel Retirement	<u>2,069,980.30</u>	
	<u>75,050,918.96</u>	
Offsets to funded debt within the debt limit		<u>443,145.11</u>
Net indebtedness within the debt limit, December 31, 1949	\$29,098,854.89	
Loans authorized but not issued (within the debt limit)	<u>8,450,000.00</u>	
Used debt incurring power within the debt limit		<u>37,548,854.89</u>
Unused debt incurring power within the debt limit, January 1, 1950		\$141,849.11
Estimated increase during the year by:		
Serial bonds redeemable during year		<u>5,728,000.00</u>
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		<u><u>\$5,869,849.11</u></u>

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Issued
Fiscal Year Ended December 31, 1950

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
June 28, 1949	June 1, 1950	2	Public Ways, Construction of.....	\$1,500,000.00	June 1, 1951-60	\$150,000.00
April 16, 1945	June 1, 1950	1½	Bridges, Construction of.....	450,000.00	(June 1, 1951-60)	25,000.00
Sept. 15, 1949	June 1, 1950	2	Construction of Buildings, Acquisition of Land, etc.....	1,500,000.00	(June 1, 1961-70)	20,000.00
June 8, 1948	June 1, 1950	1½	Permanent Housing for Veterans of World War II.....	\$2,000,000.00	June 1, 1951-70	75,000.00
June 28, 1949	June 1, 1950	1½	Sewerage Loan.....	550,000.00	(June 1, 1951-70)	100,000.00
May 31, 1950	Nov. 1, 1950	1½	Public Ways, Construction of.....	2,000,000.00	(June 1, 1971-80)	20,000.00
Aug. 16, 1949	Nov. 1, 1950	1½	Institutions Department, Long Island Viaduct.....	1,000,000.00	Nov. 1, 1951-60	15,000.00
			Totals.....	\$6,000,000.00	\$3,000,000.00		

Inside Debt Limit..... \$6,000,000.00
Outside Debt Limit..... 3,000,000.00
\$9,000,000.00

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Charges To Be Met from Taxes
December 31, 1950

YEAR	Serial Bond Maturities	Serial Bond Interest	Total Debt Charges
1951	\$9,217,000.00	\$1,108,031.25	\$10,325,031.25
1952	7,466,000.00	952,707.50	8,418,707.50
1953	6,401,000.00	788,315.00	7,189,315.00
1954	4,783,000.00	652,530.00	5,435,530.00
1955	4,454,000.00	570,935.00	5,024,935.00
1956	4,116,000.00	496,302.50	4,612,302.50
1957	3,760,000.00	427,737.50	4,187,737.50
1958	3,592,000.00	366,197.50	3,958,197.50
1959	3,327,000.00	308,245.00	3,635,245.00
1960	2,009,000.00	254,830.00	2,263,830.00
1961	1,646,000.00	218,827.50	1,864,827.50
1962	1,610,000.00	189,052.50	1,799,052.50
1963	1,268,000.00	159,847.50	1,427,847.50
1964	1,061,000.00	135,802.50	1,196,802.50
1965	1,035,000.00	115,362.50	1,150,362.50
1966	1,021,000.00	95,747.50	1,116,747.50
1967	996,000.00	76,312.50	1,072,312.50
1968	882,000.00	57,190.00	939,190.00
1969	801,000.00	40,162.50	841,162.50
1970	407,000.00	24,875.00	431,875.00
1971	155,000.00	17,770.00	172,770.00
1972	149,000.00	15,137.50	164,137.50
1973	139,000.00	12,625.00	151,625.00
1974	129,000.00	10,312.50	139,312.50
1975	123,000.00	8,150.00	131,150.00
1976	110,000.00	6,062.50	116,062.50
1977	90,000.00	4,137.50	94,137.50
1978	60,000.00	2,462.50	62,462.50
1979	55,000.00	1,312.50	56,312.50
1980	15,000.00	262.50	15,262.50
Totals	\$60,877,000.00	\$7,117,243.75	\$67,994,243.75

EXHIBIT E-7
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1950

YEAR	Serial Bonds					
	City	Welfare and Relief	County	Water	Traffic Tunnel Retirement	Total Serial Bonds
1951	\$6,935,000	\$2,180,000	\$102,000	\$36,000	\$20,000	\$9,273,000
1952	6,137,000	1,227,000	102,000	36,000	85,000	7,587,000
1953	5,685,000	615,000	101,000	36,000	255,000	6,692,000
1954	4,683,000		100,000	36,000	415,000	5,234,000
1955	4,354,000		100,000	12,000	465,000	4,931,000
1956			100,000		490,000	4,606,000
1957	3,671,000		89,000		495,000	4,255,000
1958	3,548,000		44,000		505,000	4,097,000
1959	3,327,000				515,000	3,842,000
1960	2,009,000				525,000	2,534,000
1961	1,646,000				530,000	2,176,000
1962	1,610,000				535,000	2,145,000
1963	1,268,000				545,000	1,813,000
1964	1,061,000				555,000	1,616,000
1965	1,035,000				560,000	1,595,000
1966	1,021,000				570,000	1,591,000
1967	996,000				580,000	1,576,000
1968	882,000				590,000	1,472,000
1969	801,000				600,000	1,401,000
1970	407,000				610,000	1,017,000
1971	155,000				615,000	770,000
1972	149,000				625,000	774,000
1973	139,000				635,000	774,000
1974	129,000				645,000	774,000
1975	123,000				655,000	778,000
1976	110,000				665,000	775,000
1977	90,000				675,000	765,000
1978	60,000				685,000	745,000
1979	55,000				695,000	750,000
1980	15,000				705,000	720,000
1981						
1982						
1983						
1984						
1985						
1986						
1987						
1988						
1989						
1990						
1991						
1992						
1993						
1994						
1995						
Totals	\$56,117,000	\$4,022,000	\$738,000	\$156,000	\$16,045,000	\$77,078,000

EXHIBIT E-7
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1950

YEAR	Sinking Funds Bonds			
	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1951				\$9,273,000
1952		\$5,000	\$5,000	7,592,000
1953				6,692,000
1954				5,234,000
1955				4,931,000
1956		950,000	950,000	5,556,000
1957		5,000,000	5,000,000	9,255,000
1958		1,300,000	1,300,000	5,397,000
1959		5,315,000	5,315,000	9,157,000
1960		1,975,000	1,975,000	4,509,000
1961		1,750,000	1,750,000	3,926,000
1962		1,515,000	1,515,000	3,660,000
1963	\$2,000,000	703,000	2,703,000	4,516,000
1964	500,000	248,000	748,000	2,364,000
1965	800,000	60,000	860,000	2,455,000
1966	150,000	150,000	300,000	1,891,000
1967	50,000	1,662,000	1,712,000	3,288,000
1968		1,718,000	1,718,000	3,190,000
1969		1,380,000	1,380,000	2,781,000
1970		2,110,000	2,110,000	3,127,000
1971		3,570,000	3,570,000	4,340,000
1972		3,570,000	3,570,000	4,344,000
1973	100,000	2,207,000	2,307,000	3,081,000
1974		1,102,000	1,102,000	1,876,000
1975		1,010,000	1,010,000	1,788,000
1976		3,215,000	3,215,000	3,990,000
1977		1,460,000	1,460,000	2,225,000
1978		70,000	70,000	815,000
1979				750,000
1980		105,000	105,000	825,000
1981	3,000,000	300,000	3,300,000	3,300,000
1982	5,950,000	565,000	6,515,000	6,515,000
1983	2,200,000	910,000	3,110,000	3,110,000
1984	800,000	155,000	955,000	955,000
1985		500,000	500,000	500,000
1986		560,000	560,000	560,000
1987		115,000	115,000	115,000
1988				
1989				
1990		83,500	83,500	83,500
1991		20,000	20,000	20,000
1992		1,870,000	1,870,000	1,870,000
1993		3,000,000	3,000,000	3,000,000
1994		2,500,000	2,500,000	2,500,000
1995		20,000	20,000	20,000
Totals	\$15,550,000	\$52,748,500	\$68,298,500	\$145,376,500

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1950

GROSS FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1949.....	\$60,556,000.00	\$845,000.00	\$192,000.00	\$19,550,000.00	\$16,045,000.00	\$53,748,500.00	\$150,936,500.00
December 31, 1950.....	60,139,000.00	738,000.00	156,000.00	15,550,000.00	16,045,000.00	52,748,500.00	145,376,500.00
Decrease.....	\$417,000.00	\$107,000.00	\$36,000.00	\$4,000,000.00		\$1,000,000.00	\$5,560,000.00

NET FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1949.....	\$60,112,854.89	\$845,000.00	\$192,000.00	\$313,561.43	\$13,975,019.70	\$3,999.91	\$75,442,435.93
December 31, 1950.....	60,048,498.48	738,000.00	156,000.00	230,875.98	13,364,923.71	—	74,538,298.17
Decrease.....	\$64,356.41	\$107,000.00	\$36,000.00	\$82,685.45	\$610,095.99	\$3,999.91	\$904,137.76

SCHEDULE E-2

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued
Fiscal Year Ended December 31, 1950

	CITY DEBT			
	Outstanding January 1, 1950	Issued in 1950	Matured or Canceled in 1950	Outstanding December 31, 1950
Bridges: Miscellaneous	\$756,000.00	\$450,000.00	\$84,000.00	\$1,122,000.00
Ferries	17,000.00		17,000.00	
Funding Loan	3,491,000.00		999,000.00	2,492,000.00
Municipal Relief Loan	6,832,000.00		2,810,000.00	4,022,000.00
Transit Assessment Loan	10,150,000.00		1,015,000.00	9,135,000.00
Miscellaneous:				
City of Boston Parking Facilities	1,800,000.00		100,000.00	1,700,000.00
Departmental Equipment	2,240,000.00		660,000.00	1,580,000.00
East Boston Stadium	300,000.00		30,000.00	270,000.00
Fire Department	37,000.00		19,000.00	18,000.00
Huntington Avenue Underpass	30,000.00		14,000.00	16,000.00
Long Island Viaduct		1,000,000.00		1,000,000.00
Permanent Housing for Veterans of World War II	13,475,000.00	2,000,000.00	870,000.00	14,605,000.00
Police Department	8,000.00		8,000.00	
Temporary Housing for Veterans of World War II	250,000.00		100,000.00	150,000.00
Voting Machine Loan	840,000.00		100,000.00	740,000.00
Hospitals	399,000.00		119,000.00	280,000.00
Public Buildings, Exclusive of Schoolhouses	3,860,000.00	1,500,000.00	334,000.00	5,026,000.00
Public Parks, Playgrounds, etc.	214,000.00		115,000.00	99,000.00
Airport	17,000.00		17,000.00	
Schoolhouses and Sites	1,010,000.00		148,000.00	862,000.00
Sewers: Miscellaneous	6,755,000.00	550,000.00	681,000.00	6,624,000.00
Savin Hill Bay, Sewerage Works	23,000.00		14,000.00	9,000.00
Streets:				
Miscellaneous	3,000.00		2,000.00	1,000.00
Highways, Making of	389,000.00		111,000.00	278,000.00
Public Ways, Construction of	7,660,000.00	3,500,000.00	1,050,000.00	10,110,000.00
Traffic Tunnel	15,950,000.00		4,000,000.00	11,950,000.00
Traffic Tunnel, Series "B"	3,000,000.00			3,000,000.00
Traffic Tunnel, Series "C"	600,000.00			600,000.00
Traffic Tunnel Retirement Bonds	16,045,000.00			16,045,000.00
Hyde Park Street Railway	20,000.00			20,000.00
Rapid Transit Debt:				
Arlington Station	1,268,000.00			1,268,000.00
Boston Tunnel and Subway	45,000.00			45,000.00
Boylston Street Subway, Acts of 1911	5,506,500.00		500,000.00	5,006,500.00
Boylston Street Subway, Acts of 1930	5,015,000.00			5,015,000.00
Cambridge Connection	1,323,000.00		500,000.00	823,000.00
Dorchester Rapid Transit	11,195,000.00			11,195,000.00
Dorchester Tunnel	12,260,000.00			12,260,000.00
East Boston Tunnel	141,000.00			141,000.00
East Boston Tunnel Alterations	3,940,000.00			3,940,000.00
East Boston Tunnel Alterations, Acts of 1924	235,000.00			235,000.00
East Boston Tunnel Extension	2,510,000.00			2,510,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of	5,950,000.00			5,950,000.00
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	1,250,000.00			1,250,000.00
Tremont Street Subway Alterations	365,000.00			365,000.00
WATER DEBT				
Water Debt	192,000.00		36,000.00	156,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935	836,000.00		101,000.00	735,000.00
Suffolk County Jail	9,000.00		6,000.00	3,000.00
Gross Funded Debt	*\$150,936,500.00	\$9,000,000.00	\$14,560,000.00	\$145,376,500.00

SCHEDULE E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Loans Authorized but Not Issued
December 31, 1950

DATES OF ORDERS	OBJECT	INSIDE OF DEBT LIMIT	OUTSIDE OF DEBT LIMIT
Dec. 12, 1935	New City Hall Plans, etc.	\$10,000.00	
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938)		\$50,000.00
May 7, 1945	Bridges, Construction of	1,890,000.00	
Nov. 13, 1946	Permanent Housing for Veterans of World War II		1,500,000.00
Nov. 26, 1946	Incinerator Building, Construction and Equipping	200,000.00	
Dec. 17, 1946	Off-Street Parking Facilities		3,000,000.00
Dec. 12, 1947	Low Income Housing, South End, General Laws (Chap. 121, Sect. 26, CC)		3,000,000.00
June 8, 1948	Permanent Housing for Veterans of World War II		2,000,000.00
July 29, 1948	Departmental Buildings, Construction of	1,315,000.00	
Oct. 6, 1949	Departmental Buildings, Construction of	1,035,000.00	
Aug. 16, 1949	Institutions Department, Long Island Viaduct		1,000,000.00
May 10, 1950	Permanent Housing for Veterans of World War II		7,000,000.00
June 1, 1950	City of Boston Voting Machine Loan, Act of 1943 as amended by Chap. 399, Acts of 1950		1,000,000.00
June 6, 1950	Institutions Department, Long Island Viaduct	600,000.00	
		<u>\$5,050,000.00</u>	<u>\$18,550,000.00</u>
	Inside debt limit \$5,050,000.00		
	Outside debt limit 18,550,000.00		
	<u>\$23,600,000.00</u>		

SCHEDULE E=4
City of Boston and County of Suffolk

DEBT AND SINKING FUNDS
Analysis of Changes in Sinking Fund Surplus
Fiscal Year Ended December 31, 1950

Surplus as of January 1, 1950		\$443,485.11
Add:		
Betterments Paid to the Commission	\$90,501.52	
Interest on Investments	3,839.78	
Premium on Investments	22,125.00	
Transfer of Veterans Temporary Housing Balance	96,299.28	
		<u>212,765.58</u>
		\$656,250.69
Subtract:		
Redemption of Serial Debt		<u>565,749.17</u>
Surplus as of December 31, 1950		<u><u>\$90,501.52</u></u>

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
BALANCE SHEET — TRUST FUNDS
December 31, 1950

		ASSETS	
Cash:			
Under control of Treasurer		\$353,641.23	
In Custody of Treasurer		4,969,663.22	
			\$5,323,304.45
Accounts Receivable:			
George Robert White Fund, Rents			21,916.01
Investments			84,762,501.56
Total			<u>\$90,107,722.02</u>
LIABILITIES AND RESERVES			
Appropriation Balances			\$353,641.23
Revenues Available when Collected			21,916.01
Reserved Accounts:			
Retirement Board Funds		\$4,552,380.94	
Balances held for Investment		380,833.99	
Teachers' Retirement Fund		8,783.49	
Franklin Fund		23,735.26	
Permanent School Pension Fund		3,929.54	
			4,969,663.22
Trust Funds			84,762,501.56
Total			<u>\$90,107,722.02</u>

SCHEDULE F-1

City of Boston and County of Suffolk

TRUST FUNDS

Reflected in Accounts of City Auditor
Changes in Appropriation Balances
Fiscal Year Ended December 31, 1950

	Balances From 1949	Income and Credits	Expenditures	Balances To 1951
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$747.48	\$386.92	\$205.61	\$928.79
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income,	511.75	25.00	60.00	476.75
J. Harleston Parker Medal Fund, Income	447.75	75.00		522.75
Walter Scott Medal for Valor Fund, Income	728.39	80.00	135.00	673.39
Hospital Department:				
Smith Fund, Income	1,185.00	125.00		1,310.00
Trust Funds, Income	18,651.39	2,368.34	180.00	20,839.73
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income		1,745.46	1,745.46	
Institutions Department:				
Samuel Hirschberg Fund, Income	235.58	45.00		280.58
Sawyer Marcella Street Home Fund, Income	528.95	79.50	144.00	464.45
Library Department:				
Trust Funds, Income	50,529.91	43,750.73	61,231.81	33,048.83
James L. Whitney Bibliographical Account, Income	6,429.40	700.00		7,129.40
Gifts for Immediate Use	10,952.00	2,018.24	2,706.48	10,263.76
Park Department:				
Cemetery Trust Funds, Income	98,325.44	29,569.28		127,894.72
Mary P. C. Cummings Trust Fund, Income	64,137.70	6,166.46	4,802.72	65,501.44
Poss Flag Fund, Income	720.30	85.00		805.30
Boston Common Tree Fund, Income	187.54	125.58		313.12
Beacon Street Tree Planting Fund	169.16			169.16
Randidge Trust Fund, Income	12,664.42	1,843.44	2,406.62	12,101.24
Police Department:				
Police Charitable Fund, Income	11,982.64	7,368.90	5,557.77	13,793.77
Public Buildings Department:				
Old State House Repair Fund, Income	847.50	75.00		922.50
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income		83.14	83.14	
Bowdoin Dorchester School Fund, Income	1,085.10	191.26	161.62	1,114.74
Costello C. Converse School Fund, Income	2,025.12	171.58		2,196.70
Eastburn School Fund, Income	4,518.49	425.00		4,943.49
Elvira Bush Smith Fund, Income	96.08	12.50		108.58
Franklin Medal Fund, Income	74.38	112.00	111.40	74.98
Gibson School Fund, Income	6,139.97	3,442.20	2,159.08	7,423.09
Alice Gertrude and Anna Adele Maguire School Fund, Income	93.75	12.50		106.25
Horace Mann School Fund, Income	138.60	244.50	140.61	242.49
Persis P. Drake School Fund, Income	62.92	62.50		125.42
Peter P. F. Degrand School Fund, Income	1,299.36	1,116.64		2,416.00

SCHEDULE F-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
TRUST FUNDS
REFLECTED IN ACCOUNTS OF CITY AUDITOR
CHANGES IN APPROPRIATION BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1950

	Balances From 1949	Income and Credits	Expenditures	Balances To 1951
School Committee, Continued:				
Samuel G. Davis School Fund, Income . . .	\$16,175.39	\$2,810.58	\$2,110.00	\$16,875.97
Sears Roebuck Foundation for Scholarships . . .	1,000.00	2,200.00	3,200.00	
School Children's Special Gift Fund . . .	927.45			927.45
Teachers' Waterston Fund, Income . . .	2,395.25	200.98	751.90	1,844.33
Theobald A. Lynch School Fund, Income . . .	52.00	25.00	14.80	62.20
Miscellaneous:				
George Robert White Fund, Income . . .		572,300.35	572,300.35	
State-Boston Retirement System Expense Fund . . .		46,354.87	46,354.87	
Michael Francis Cahill Fund, Income . . .		11,467.84	11,467.84	
Copenhagen Fund, Income	7,481.71	200.00		7,681.71
Franklin Technical Institute		432,065.24	432,065.24	
Phillips Street Fund, Income	3,251.43	635.40	1,385.54	2,501.29
Embellishing and Improving Statues, Monuments and Tablets	3,971.30			3,971.30
Blindness Research Grant		4,000.00	414.44	3,585.56
Totals — Trust Funds	\$330,770.60	\$1,174,766.93	\$1,151,896.30	\$353,641.23

Cash	\$1,147,880.48
Warrants Payable	4,015.82
	<u>\$1,151,896.30</u>

SCHEDULE F-2

99

City of Boston and County of Suffolk

TRUST FUNDS

Statement of Cash Receipts and Expenditures

Fiscal Year Ended December 31, 1950

Total of Trust Funds, December 31, 1949		\$86,242,530.34
Receipts:		
Boston Retirement System:		
Tax Levy Appropriation	\$1,852,019.00	
Members' Payroll Deductions	762,051.33	
Commonwealth of Massachusetts — Teachers' Pension Grant	331,177.75	
State-Boston Retirement System:		
Tax Levy Appropriation	398,632.61	
Members' Payroll Deductions	2,830,005.86	
Boston Housing Authority	31,461.43	
Public School Teachers' Retirement Fund	70,411.25	
Cemetery Division — Perpetual Care, Fees, Sales, etc.	158,078.85	
Franklin Technical Institute	413,800.00	
Rents, etc.	437,127.64	
Bequests	28,705.81	
Interest and Income on Investments	2,416,146.09	✓
Appreciation on Investments Matured, Sold, etc.	3,748.23	
Accrued Interest on Investments Sold	9,718.19	
Premium on Investments Sold	2,585.16	
Premium on Transfer of Retirement Fund Investments	119,203.14	
Premium on Transfer of Library Fund Investments	55,747.03	
Appreciation o/a Revaluation of Library Fund Investments	34,792.86	
Refunds	313.71	
		9,955,725.94
Accounts Receivable:		
George Robert White Fund — Rental Charges	\$428,332.91	
Gibson School Fund — Rental Charges	300.00	
		428,632.91
		\$96,626,889.19
Payments:		
Boston Retirement System:		
Payments to Pensioners	\$2,608,012.80	
Refunds of Members' Payroll Deductions	356,998.56	
State-Boston Retirement System:		
Payments to Pensioners	1,029,541.55	
Refunds of Members' Payroll Deductions	296,663.15	
Public School Teachers' Retirement Fund	105,716.54	
Accrued Interest on Investments Purchased	28,796.98	
Premium on Investments Purchased	58,897.31	
Depreciation on Investments Matured, Sold, etc.	16,277.75	
Rector of Trinity Church	11,208.35	
Amortization of Premium — Retirement Funds	53,926.93	
Write-off of Worthless Investment	1,280.00	
Interest Allowed	2,000.00	
Expenses of Bond Purchase	19.89	
Payments from Appropriations (Schedule F-1)	1,151,896.30	
		345,705.14
Transfers:		
To Appropriations	\$338,433.45	
To School Committee	553.00	
To Hospital Trustees	5,759.11	
To Headmasters of Various Schools	463.56	
To Overseers of the Public Welfare	496.02	
		345,705.14
Accounts Receivable:		
George Robert White Fund — Rental Credits	\$451,405.92	
Gibson School Fund — Rental Credits	750.00	
Mt. Hope Cemetery Fees, Sales, etc.—Abatement of Charge	70.00	
		452,225.92
		6,519,167.17
Total of Trust Funds, December 31, 1950		\$90,107,722.02

SECTION G

MISCELLANEOUS SCHEDULES AND CHARTS

SCHEDULE G-1 **City of Boston and County of Suffolk**

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1950

City Appropriations		\$80,933,350.52
County Appropriations		5,620,893.98
School Committee Appropriations		26,550,986.14
Overlay Deficit Funding Account, Acts of 1950		2,000,000.00
Debt requirements certified by City Auditor to Board of Assessors:		
City purposes	\$9,706,745.97	
County purposes	128,887.50	
School purposes	170,873.75	
		10,006,507.22
Boston Retirement Board:		
Pension Accumulation Fund	\$1,852,019.00	
State-Boston Retirement System Pension Fund	350,394.00	
		2,202,413.00
Charles River Basin Assessment:		
District:		
Serial Bonds	\$3,271.08	
Interest	3,539.92	
		\$6,811.00
Bridge:		
Interest		2,418.18
Metropolitan Park Assessment:		
Serial Bonds	\$4,293.29	
Interest	2,953.17	
Maintenance	957,516.28	
		964,762.74
Metropolitan Sewer Assessment:		
Serial Bonds	\$139,421.76	
Interest	25,766.85	
Maintenance	400,683.08	
		565,871.69
Abatement of Smoke Nuisance Assessment		20,180.52
Auditing Municipal Accounts		30,931.87
State Examination of Retirement System		9,598.33
State Prison Industries		95.39
Lakeville State Sanatorium		1,734.00
Boston Metropolitan District Expenses		5,401.57
Metropolitan Transit Authority Reduction of Principal		410,929.19
Metropolitan Transit Authority Deficiency		871,931.30
		\$2,890,665.78
Net Underestimate, 1949	\$258,770.31	
Net Underestimate, 1950	190,799.08	
		67,971.23
		2,958,637.01
Total Appropriations and Warrants		<u>\$130,272,787.87</u>

SCHEDULE G-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1950

Metropolitan Water Assessment:

Serial Bonds	\$722,423.01
Interest	251,281.03
Maintenance	687,359.24
	<hr/>
Paid by water income	\$1,661,063.28
	<hr/>

WAYS AND MEANS OTHER THAN TAXES, 1950

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1950.

Board of Real Estate Commissioners	\$100,000.00	
Boston Traffic Commission	15,000.00	
Building Department	80,000.00	
Canal Street Land	10,000.00	
City Clerk Department	61,000.00	
Collecting Department	30,000.00	
Election Department	1,400.00	
Fire Department	160,000.00	
Health Department	100,000.00	
Hospital Department	1,750,000.00	
Sanatorium Division	100,000.00	
Institutions Department	50,000.00	
Interest	75,000.00	
Land Court Refunds	10,000.00	
Library Department	31,600.00	
Licensing Board	65,000.00	
Liquor Licenses	1,575,000.00	
Mayor	120,000.00	
Park Department	110,000.00	
Peddlers' Licenses	9,000.00	
Police Department	75,000.00	
Public Buildings Department	25,000.00	
Market Division	115,000.00	
Public Welfare Department	9,959,962.65	
Public Works Department	75,000.00	
Registry Department	50,000.00	
Department of Veterans' Services	600,000.00	
Street Laying-Out Department	125,000.00	
Treasury Department	5,000.00	
Weights and Measures Department	22,000.00	
County of Suffolk	550,000.00	
County Court House — refund from State	150,000.00	
Excise Tax on Foreign Ships	13,000.00	
Housing Authority	500,000.00	
Parking Meter Fees	225,000.00	
	<hr/>	\$16,942,962.65
School Committee:		
Estimated income, 1950, including Smith-Hughes Fund	\$1,840,181.96	
Amount remaining in treasury for school purposes (Chapter 206, Special Acts 1919)	830,315.93	
	<hr/>	2,670,497.89
		<hr/>
		\$19,613,460.54
		<hr/>

SCHEDULE G-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1950

Total Appropriations and Warrants	\$130,272,787.87
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REVENUES AND LOANS

Estimated departmental income	\$16,942,962.65
School surplus and estimated income	2,670,497.89
Estimated corporation taxes	6,262,323.81
Share of State income tax	5,541,858.17
Automobile excise tax	2,000,000.00
Reimbursement for State-owned lands	200,033.97
Meals Tax Distribution	285,461.47
Gas and electric franchise	36.01
Corporate Franchise Taxes Distribution	83.80
	<hr/>
Total	33,903,257.77
	<hr/>
Net Requirements before adding Overlay	\$96,369,530.10
Overlay (3 per cent of net requirements)	2,891,085.90
	<hr/>
Total amount to be raised by taxation	\$99,260,616.00
	<hr/>
Poll Tax	508,116.00
	<hr/>
Amount to be raised by taxation on Real and Personal Property	<u><u>\$98,752,500.00</u></u>

SCHEDULE G-2
City of Boston and County of Suffolk

VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES
1909-1950

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	30,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	95,863,337.00	72,996,380.85	46.50
1948	1,581,994,000	1,471,948,589.00	98,950,857.65	112,888,728.85	84,994,895.60	53.40
1949	1,601,431,500	1,500,576,133.00	75,442,435.93	131,512,358.58	91,471,759.20	56.80
1950	1,429,900,000	1,507,628,160.00	74,538,298.17	130,369,600.57	99,260,616.00	63.00

* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1950, inclusive, January 1.

SCHEDULE G-3
City of Boston and County of Suffolk
STATISTICAL FACTS
For the Year 1950

Date of incorporation	February 23, 1822
Date of adoption of present City Charter	1909
Form of Government	Mayor and City Council
Area (square miles)	47.81
Population — Federal Census (August 1, 1950)	790,863
Number of employees as of December 31, 1950	22,838
Boston Housing Authority:	
Number of developments	
(5,975 apartments housing 5,975 families)	8
Number of veterans' temporary developments	
(Containing 765 apartments housing 765 families)	3
Number of apartments in veterans' permanent 1- and 2-family homes	
housing 817 families	817
State Aided Developments	3
(Containing 1,292 apartments housing 1,292 families)	
Building Department:	
Permits issued	17,809
Estimated cost	\$53,880,876
Cemeteries:	
Number	20
Area (acres)	212.71
Election Department:	
Registered voters	406,026
Number of ballots cast last general election	309,809
Percentage of registered voters voting	76.30
Fire Department:	
Number of stations	53
Number of fireboats	3
Alarms responded to	16,064
Health Department:	
Health Units	10
Hospitals (Including Boston Sanatorium):	
City Hospital:	
Number of buildings	56
Bed capacity	2,494
Patients, daily average:	
Wards	1,888
Out-patient	969
Long Island Hospital:	
Number of buildings	26
Population	1,077
Hospital (average)	490
Almshouse (average)	587
Library Department:	
Number of libraries	32
Number of employees (full time)	588
Number of volumes	1,870,428
Circulation	2,822,127
Markets, number of	2
Municipal buildings, number of	29
Park Department:	
Parks, number of acres	2,369.73
Main park system	1,368.90
Marine park system	447.11
Miscellaneous parks	553.72

SCHEDULE G-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
FOR THE YEAR 1950

Park Department:

Area of playgrounds and play areas (acres)	821.29
Number of playgrounds and play areas	108
Number of municipal golf links	2
Number of municipal beaches	5
Public grounds and squares (acres)	59.07
Swimming pools (indoor) 2, (outdoor) 1	3
Number of gymnasiums and indoor bathhouses	14

Police Department:

Number of stations and headquarters	18
Arrests	90,069

Public Works Department:

Bridges, number of	102
Ferryboats, number of	2
Street Lights:	
Electric	18,600
Gas	5,811
Miles of accepted streets and alleys	722.71
Sewers:	
Miles of sewers	1,285.91
Catch basins	23,286
Average number of gallons pumped daily at main pumping station	98,622,529

Summer Traffic Tunnel:

Length (feet)	5,654
Two-lane drive:	
Vehicles passing through — 1950	9,283,700

Water Service:

Number of meters in service	103,285
Per capita daily average consumption (gallons)	147
Miles of mains:	
Ordinary	1,004.993
High pressure	18.72
Number of fire hydrants:	
Public	11,473
Private	394
High pressure	505

Rapid Transit:

Miles of subways and tunnels	16.81
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Schools:

Number of school buildings	233
Number of teachers	3,893
Day schools	3,598
Evening schools	295
Average membership	96,844
Day schools	91,489
Evening schools	5,355
Average daily attendance:	
Elementary and intermediate schools	56,441
High schools	16,741
Kindergartens	7,133
Teachers College	535
Special schools	2,389

SCHEDULE G-4
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1929-1950

ANNUAL COLLECTIONS, 1929-1950

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15
1948	76,902,059.39	3,528,901.04	2,356,244.98	82,787,205.41
1949	82,891,972.37	4,185,050.21	234,864.19	87,311,886.77
1950	90,166,185.62	3,507,993.87	341,924.52	94,016,104.01

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929-1950

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381
1949	90.500	95.293
1950	90.825	94.330

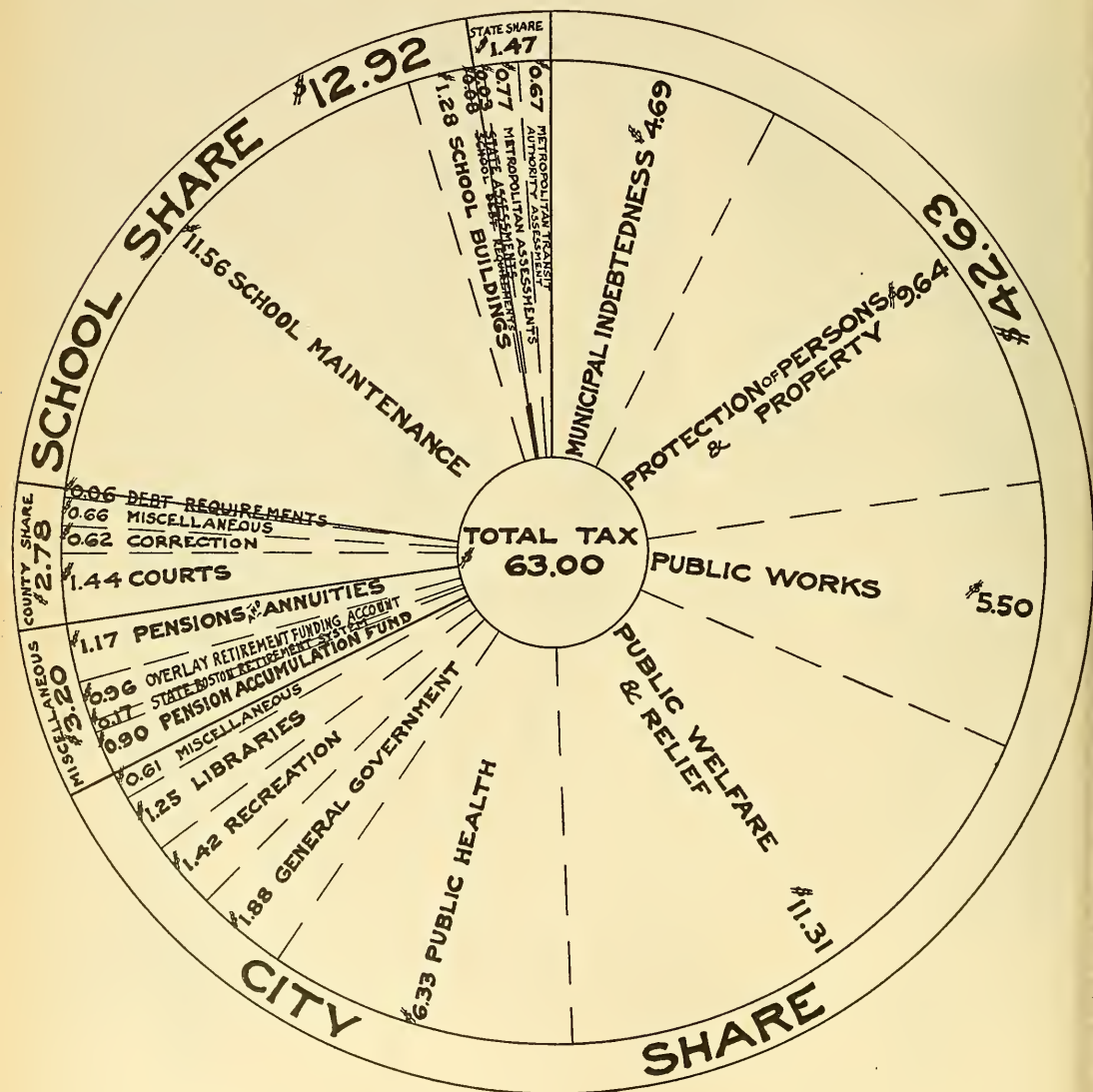
SCHEDULE G-5

City of Boston and County of Suffolk
Number of Paid Officials and Employees

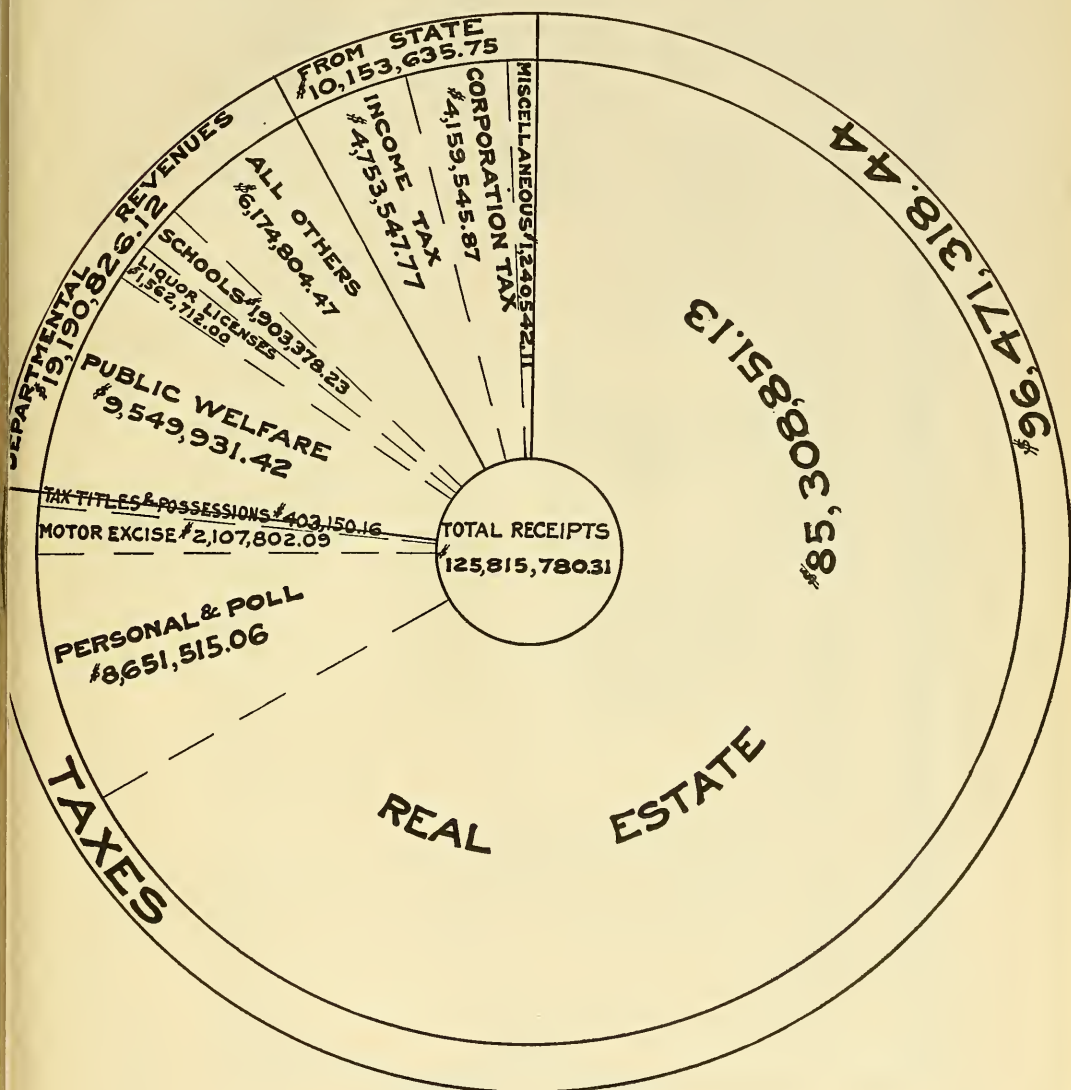
	Jan. 1, 1942.	Jan. 1, 1943.	Jan. 1, 1944.	Jan. 1, 1945.	Jan. 1, 1946.	Jan. 1, 1947.	Jan. 1, 1948.	Jan. 1, 1949.	Jan. 1, 1950.	Jan. 1, 1951.
Mayor's Office.....	20	20	15	19	20	23	22	23	21	20
Bureau of Americanization.....	3	4	9	9	10	—	—	—	—	—
Municipal Employment Bureau.....	11	12	15	15	15	12	12	9	7	7
Public Celebrations Department.....	3	3	2	2	4	3	3	2	4	3
Departmental Activities Survey.....	3	3	2	2	—	—	—	—	—	—
Civilian Defense Activities.....	7	11	12	2	—	—	—	—	—	13
Conventions and Entertainment of Distinguished Guests.....	—	—	1	2	—	3	3	4	3	3
Payroll Allotment Division.....	—	16	17	19	18	17	16	16	25	20
Veterans' Graves Registration.....	—	2	2	2	4	4	4	4	4	4
Veterans' Reception and Information Center.....	—	—	—	3	13	—	—	—	—	—
City Council.....	22	22	22	22	22	22	22	22	22	22
City Council Officers and Employees.....	15	15	9	11	11	12	12	12	14	15
Art Department.....	1	1	1	1	1	1	1	1	1	1
Assessing Department.....	117	123	152	136	175	178	148	196	164	147
Auditing Department.....	33	38	38	35	40	40	39	38	38	39
Central Payroll Bureau.....	—	—	—	—	12	11	11	12	11	12
Board of Real Estate Commissioners.....	6	7	9	7	8	12	12	14	10	11
Boston Port Authority.....	7	4	3	3	—	—	—	—	—	—
Boston Retirement Board.....	18	18	17	16	13	17	20	25	22	25
Boston Traffic Commission.....	48	42	46	53	51	52	62	86	103	115
Budget Department.....	3	4	3	4	3	4	4	4	4	4
Building Department.....	67	65	81	87	95	103	103	105	100	102
Board of Appeal.....	7	7	7	7	9	9	7	7	7	7
Board of Examiners.....	7	4	4	4	5	4	4	4	4	4
City Clerk Department.....	23	20	18	18	18	24	21	22	21	21
City Planning Board.....	10	8	10	8	8	9	8	9	10	13
City Record, Publication of.....	2	3	3	2	2	2	2	2	2	2
Collecting Department.....	88	81	75	75	82	98	92	111	86	79
Department of Veterans' Services.....	—	—	—	—	—	52	62	67	91	76
Election Department.....	63	54	54	63	69	65	53	72	77	62
Finance Commission.....	11	11	11	11	11	10	10	10	10	9
Fire Department.....	1,500	1,412	1,436	1,355	1,542	1,623	2,125	2,263	2,345	2,378
Electrical Inspection Division.....	36	35	36	36	34	34	33	33	36	37
Health Department.....	339	345	387	380	383	384	398	387	408	390
Hospital Department.....	2,014	2,088	1,904	1,812	1,859	1,915	2,399	2,075	2,369	2,827
Institutional Division.....	373	379	372	374	386	371	386	445	524	581
Institutions Department.....	449	363	372	371	331	372	359	370	419	438
Law Department.....	64	60	58	63	61	67	67	69	72	77
Library Department.....	833	873	807	783	767	850	829	880	907	839
Licensing Board.....	18	17	17	17	18	18	16	16	17	19
Park Department.....	550	549	533	566	618	636	643	737	760	755
Cemetery Division.....	61	58	64	64	63	66	63	70	65	72
Police Department.....	2,437	2,369	2,312	2,148	2,290	2,469	2,589	2,053	2,725	2,832
Printing Department.....	111	106	97	99	108	108	121	124	136	128
Public Buildings Department.....	174	180	175	172	194	208	231	245	243	226
Market Division.....	6	6	6	7	7	7	8	8	10	8
Public Welfare Department.....	597	606	514	512	556	570	612	664	791	696
Public Works Department:										
Central Office.....	10	11	11	12	13	10	12	11	10	10
Automotive Division.....	—	—	—	—	—	—	—	—	—	102
Bridge Service.....	192	183	183	188	217	212	218	248	219	215
Boston and Cambridge Bridges Commission.....	3	3	3	3	—	—	—	—	—	—
Ferry Service.....	79	71	74	70	81	75	83	76	73	70
Lighting Service.....	3	2	2	2	4	3	4	3	4	3
Paving Service.....	467	487	479	491	511	512	516	522	554	493
Sanitary Service.....	390	339	369	366	476	357	373	340	224	170
Street Cleaning Service.....	307	387	397	461	464	549	494	546	628	636
Sewer Service.....	294	276	262	259	255	238	254	229	247	261
Water Service.....	403	373	387	394	391	420	428	414	479	431
Shauer Traffic Tunnel.....	82	80	81	87	88	100	100	106	104	105
Workmen's Compensation Service.....	—	—	—	—	—	—	—	—	—	6
Registry Department.....	26	39	35	42	40	44	34	36	38	34
School Buildings Department.....	72	65	61	56	63	62	69	69	78	64
School Department.....	6,427	6,260	6,015	5,997	5,927	5,853	5,706	5,660	5,723	5,792
Soldiers' Relief Department.....	39	38	36	36	38	—	—	—	—	—
Statistics Department.....	3	3	4	5	8	7	8	8	8	7
Street Laying-Out Department.....	73	78	71	74	77	102	86	84	171	94
Supply Department.....	26	25	24	26	28	28	27	27	25	26
Transit Department.....	52	49	47	45	44	89	326	802	32	34
Treasury Department.....	28	24	28	27	37	34	36	32	34	33
Weights and Measures Department.....	20	19	19	19	21	21	20	20	20	20
County of Suffolk.....	19,159	18,857	18,318	18,055	18,617	19,215	20,489	21,831	21,994	21,664
	1,146	1,081	1,097	1,089	1,152	1,115	1,116	1,138	1,161	1,174
	20,305	19,938	19,415	19,144	19,769	20,330	21,605	22,969	23,155	22,838

EXPENDITURE DOLLAR 1950

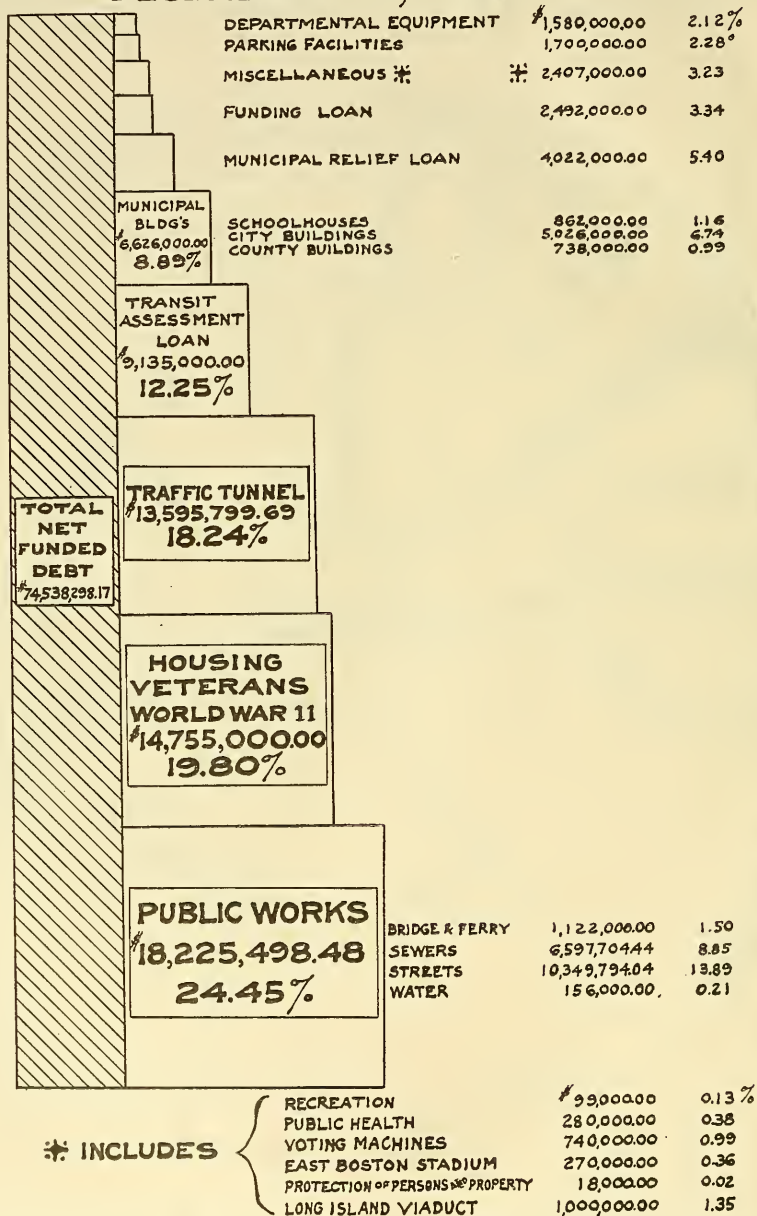
BASED ON TAX RATE OF \$63.00 PER \$1000. OF VALUATION



MAINTENANCE RECEIPTS 1950



CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1950



CITY OF BOSTON AND COUNTY OF SUFFOLK
TREND OF NET FUNDED DEBT
SINCE ADOPTION OF AMENDED CHARTER IN 1909

MILLIONS OF DOLLARS

